

APPENDIX A. ~~B.~~

[See Chapter 3, Article 30.]

**Model* Form of Bond of Indemnity for drawing Leave Allowances,
etc.**

THIS Indenture made

between

Banker and Army Agent

carrying on business as a Banker and Army Agent under the style or firm of
of the one part and the Secretary of State for India in Council of the other part.

Whereas the said Messrs. as such Bankers and Army Agents as afore-
said have been in the habit of receiving from the Accountant General payment
of the sums from time to time payable to their customers by way of pay, pension or allow-
ances under one or more of the several services or funds specified in the schedule annexed
hereto upon production at the time of each such payment of a certificate to the effect that the
person on whose behalf such payment was claimed was then alive. And whereas in order to
save time and expense in obtaining payment of such sums the Government of India has
agreed to dispense with the production of the said certificates upon the terms and conditions
hereinafter contained and the said has agreed to enter into the
Covenants on his part hereinafter contained. Now this Indenture Witnesseth that in
pursuance of the said Agreement and in consideration of the premises he the said

hereby† Covenants with the Secretary of State for India in Council that so
long as the production of the certificates hereinbefore referred to shall be dispensed with the
said firm of will within seven days from the time
when the said firm shall have received notice of the death of any customer for the receipt of
or on whose behalf they may have received any such pay, pensions or allowances as are
hereinbefore referred to communicate the date of such death to the Accountant General

for the time being and further that the said firm will immediately after the
expiration of the said period of seven days repay and refund to the Secretary of State for
India in Council for the time being so much of any moneys which may have been received
from the Accountant General for the time being on behalf of any customer as shall be in
excess of the amount of the pay, pension, or allowances to which such customer was entitled
up to the date of his decease and further that in the event of any change in the constitution
of the said firm by the death or retirement of any one or more of the partners the surviving
or continuing partners or partner shall forthwith communicate such change and the names
or name of any new partner or partners to the Accountant General for the
time being. Provided lastly and it is hereby agreed and declared that the expressions "the
firm of" and "the said firm" shall signify and extend to as well the said

as also any other person or persons who may for the time being constitute
the said firm. In witness whereof the said has hereunto set his hand and
seal the day and year first above written.

The schedule above referred to—

Indian Navy Retired Pay. Indian Marine Furlough and Retired Pay. Bengal Pilot
Service Furlough and Retired Pay. Military Furlough Pay, Bengal, Madras,
Bombay. Military Retired Pay, Bengal, Madras, Bombay, including Temporary
half pay.

Military Fund, commonly called Lord Clive's Fund, only so far as officers are
concerned, Bengal, Madras and Bombay Medical Retiring Funds Annuities.
Covenanted and Uncovenanted Civil Service Absentee Allowances, Bengal,
Madras, Bombay. Covenanted and Uncovenanted Civil Service Pension Allow-
ances, Bengal, Madras, Bombay. Civil Service Fund Annuities, Bengal, Madras
Bombay. Miscellaneous Pay and Pensions (chargeable to Indian Revenues).

*In this form there is only one partner; if there are more, the necessary alterations should be made.

† If there are two partners, the words "jointly and severally" should be inserted here.

Cancel this Appendix.

15th list—1-11, 16.

294

APPENDIX B.

APPENDIX B.

[See Chapter 3, Article 36.]

Table for calculating the Tax under Act II of 1886.

Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income.	At 4 pies in the Re.	At 5 pies in the Re.
Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.
1	0 0 4	0 0 5	51	1 1 0	1 5 3	100	2 1 4	2 9 8
2	0 0 8	0 0 10	52	1 1 4	1 5 8	200	4 2 8	5 3 4
3	0 1 0	0 1 3	53	1 1 8	1 6 1	300	6 4 0	7 13 0
4	0 1 4	0 1 8	54	1 2 0	1 6 6	400	8 5 4	10 6 8
5	0 1 8	0 2 1	55	1 2 4	1 6 11	500	10 6 8	13 0 4
6	0 2 0	0 2 6	56	1 2 8	1 7 4	600	12 8 0	15 10 0
7	0 2 4	0 2 11	57	1 3 0	1 7 9	700	14 9 4	18 3 8
8	0 2 8	0 3 4	58	1 3 4	1 8 2	800	16 10 8	20 13 4
9	0 3 0	0 3 9	59	1 3 8	1 8 7	900	18 12 0	23 7 0
10	0 3 4	0 4 2	60	1 4 0	1 9 0	1,000	20 13 4	26 0 8
11	0 3 8	0 4 7	61	1 4 4	1 9 5	1,100	22 14 8	28 10 4
12	0 4 0	0 5 0	62	1 4 8	1 9 10	1,200	25 0 0	31 4 0
13	0 4 4	0 5 5	63	1 5 0	1 10 3	1,300	27 1 4	33 13 8
14	0 4 8	0 5 10	64	1 5 4	1 10 8	1,400	29 2 8	36 7 4
15	0 5 0	0 6 3	65	1 5 8	1 11 1	1,500	31 4 0	39 1 0
16	0 5 4	0 6 8	66	1 6 0	1 11 6	1,600	33 5 4	41 10 8
17	0 5 8	0 7 1	67	1 6 4	1 11 11	1,700	35 6 8	44 4 4
18	0 6 0	0 7 6	68	1 6 8	1 12 4	1,800	37 8 0	46 14 0
19	0 6 4	0 7 11	69	1 7 0	1 12 9	1,900	39 9 4	49 7 8
20	0 6 8	0 8 4	70	1 7 4	1 13 2			
21	0 7 0	0 8 9	71	1 7 8	1 13 7			
22	0 7 4	0 9 2	72	1 8 0	1 14 0			
23	0 7 8	0 9 7	73	1 8 4	1 14 5			
24	0 8 0	0 10 0	74	1 8 8	1 14 10			
25	0 8 4	0 10 5	75	1 9 0	1 15 3			
26	0 8 8	0 10 10	76	1 9 4	1 15 8	2,000	52 1 4	
27	0 9 0	0 11 3	77	1 9 8	2 0 1	3,000	78 2 0	
28	0 9 4	0 11 8	78	1 10 0	2 0 6	4,000	104 2 8	
29	0 9 8	0 12 1	79	1 10 4	2 0 11	5,000	130 3 4	
30	0 10 0	0 12 6	80	1 10 8	2 1 4	6,000	156 4 0	
31	0 10 4	0 12 11	81	1 11 0	2 1 9	7,000	182 4 8	
32	0 10 8	0 13 4	82	1 11 4	2 2 2	8,000	208 5 4	
33	0 11 0	0 13 9	83	1 11 8	2 2 7	9,000	234 6 0	
34	0 11 4	0 14 2	84	1 12 0	2 3 0	10,000	260 6 8	
35	0 11 8	0 14 7	85	1 12 4	2 3 5	15,000	390 10 0	
36	0 12 0	0 15 0	86	1 12 8	2 3 10	20,000	520 13 4	
37	0 12 4	0 15 5	87	1 13 0	2 4 3	25,000	651 0 8	
38	0 12 8	0 15 10	88	1 13 4	2 4 8	30,000	781 4 0	
39	0 13 0	1 0 3	89	1 13 8	2 5 1	35,000	911 7 4	
40	0 13 4	1 0 8	90	1 14 0	2 5 6	40,000	1,041 10 8	
41	0 13 8	1 1 1	91	1 14 4	2 5 11	45,000	1,171 14 0	
42	0 14 0	1 1 6	92	1 14 8	2 6 4	50,000	1,302 1 4	
43	0 14 4	1 1 11	93	1 15 0	2 6 9	60,000	1,562 8 0	
44	0 14 8	1 2 4	94	1 15 4	2 7 2	70,000	1,822 14 8	
45	0 15 0	1 2 9	95	1 15 8	2 7 7	80,000	2,083 5 4	
46	0 15 4	1 3 2	96	2 0 0	2 8 0	90,000	2,343 12 0	
47	0 15 8	1 3 7	97	2 0 4	2 8 5	1,00,000	2,604 2 8	
48	1 0 0	1 4 0	98	2 0 8	2 8 10			
49	1 0 4	1 4 5	99	2 1 0	2 9 3			
50	1 0 8	1 4 10						

APPENDIX BB.

Rules regarding the grant of Exchange Compensation.

His Excellency the Governor General in Council is pleased to prescribe the following Rules in regard to the grant of Exchange Compensation, in supersession of those published with Resolution No. 3624-A., dated the 18th of August 1893, and other orders on the subject.

2. His Excellency in Council takes this opportunity of declaring that the grant of Exchange Compensation is a provisional addition to salary, calculated on the difference between the gold value of half salary, at the market rate of exchange, and its value at a privileged rate which, for the present, is fixed at 1s. 6d. per rupee, subject to the condition that it shall in no case exceed in any quarter the amount of rupees by which 250% converted at the privileged rate shall fall short of the equivalent of 250% converted at the market rate.

3. The Government of India reserve to themselves full power at any time to reconsider the whole subject, without admitting any vested rights to receive the compensation in the form now sanctioned, or in any other form.

4. The object of granting Exchange Compensation is to secure certain classes of Indian public servants against serious depreciation of their emoluments by the fall in the sterling value of rupee salaries, so that they may be enabled to live according to their station and that the public service may continue to attract recruits of the same high quality as heretofore.

RULES.

I. The grant of Exchange Compensation is deemed to be justified on the considerations stated above, in the case of those public servants only who supply the indispensable European element in the administrative body of Indian officials.

II. The officers who fulfil the above conditions are—

- (1) Europeans appointed in England ;
- (2) Officers appointed as Europeans in India to offices in which European qualifications are held to be indispensable, or to services and departments in which a proportion of Europeans is held by the Government of India to be indispensable, and for the purpose of maintaining that proportion.

Europe, in the meaning of this rule, shall be deemed to include the English-speaking colonies.

III. The Government of India shall from time to time determine what are the offices or services in which European qualifications are deemed to be indispensable.

IV. (1) No person hereafter appointed in India to such an office or service shall be eligible for Exchange Compensation, unless, on appointment, he shall be declared eligible by a certificate granted by the Indian Government by or under which such appointment is made.

(2) The certificate will set forth the grounds upon which the holder is deemed to be a European of the class described in Rule 1.

(3) Such certificate shall not be given to any person who is qualified for appointment under 33 Vict., c. 3, sec. 6.

(4) The decision of the Government of India as to the granting or refusing of such certificate is final.

V. Exchange Compensation is not admissible to—

- (a) Persons temporarily appointed to the service of Government for a specified duty only, upon allowances definitely fixed for the particular case.
- (b) Persons serving under a contract in which their allowances are definitely fixed which is not preliminary to employment in one of the regular services of the Government, and five years of service under which have not elapsed.

NOTE.—This clause relates only to persons appointed under a written contract in India. A European so appointed in England will under paragraph 3 of the Resolution publishing the Rules be entitled to Exchange Compensation Allowance if his salary is not fixed in sterling, and there is nothing in his agreement to exclude him from the allowance.

- (c) Persons who are not members of any regular Service, and who are employed in a professional capacity (such as lawyers, teachers, lecturers, clergymen, medical men), without being debarred from the private exercise of their profession.
- (d) Members of the Political Department of the Government of India except those substantive or officiating in the grades of Resident.

VI. If any part of an officer's salary is fixed in sterling, and is converted into rupees at the rate of exchange fixed annually for the adjustment of transactions between England and India, the allowance is payable only in respect of the excess, if any, of the portion of his salary not fixed in sterling, over the portion fixed in sterling.

When a wound or good service pension due to an officer serving in India is received by him in sterling in England, an abatement should be made from the Exchange Compensation drawn in India, the amount of the abatement being equal to the amount by which the equivalent of the sterling pension at the official rate of exchange is exceeded by that at the market rate fixed for the quarter for the payment of Exchange Compensation.

Subsidiary Rules.

VII. The allowance is granted in the form of a percentage on the officer's salary, which will be calculated by the Comptroller General each quarter, and notified by him about the 15th day of the final month in the preceding quarter. Subject to the limits prescribed in clause 2 it will be based on the amount by which the average demand rate of exchange in Calcutta during the quarter ending on the date named falls short of the privileged rate of exchange.

VIII. The percentage fixed for any quarter is applicable to all payments of salary falling due during that quarter. Thus the percentage for the July to September quarter applies to salary payable between the 1st of July and 30th of September, which ordinarily is the salary for June, July and August.

When salary is drawn for a portion of a month Exchange Compensation is admissible only for that portion of the month, and the maximum monthly limit, if applicable, must be proportionately reduced.

IX. The allowance is payable, month by month with pay, and under the rules under which pay is drawn; and it will be charged as pay, but under a separate detailed head. In the case of officers whose emoluments are governed by the Civil Service Regulations, the allowance is admissible only on salary as defined in Article 38. In the case of officers whose emoluments are governed by the Indian Army Regulations, it is admissible only on pay, Indian allowances, and Staff pay.

Deputation allowance does not come within the definition of "salary" in Article 38 of the Civil Service Regulations, and consequently Exchange Compensation is not admissible in respect of it. But if in any case deputation allowance has been specially permitted to count as salary for calculating leave allowance, it may also count for Exchange Compensation.

X. Exchange Compensation is admissible on leave allowances fixed in rupees and drawn in India.

XI. Exchange Compensation is not admissible, under the orders of the Government of India, to Government officers in foreign service. The Government of India, however, so far as they are concerned, agree to the grant of it to such officers under the present rules and restrictions. But it is in each case for the foreign employer to decide in the first instance

Page 297, Appendix BB¹, Para. 3—

Add the following as (h) in the list:—

(h) Indo-European Telegraph Department.

End List—1-6-13.

Page 296, Appendix B. B., Rule X—

Add the following after the word India:—

"And also on the Privilege leave allowances drawn at the Home Treasury in the case of combined leave in England."

Page 296, Appendix BB., Rule VII.--

*Substitute the words 'Controller of Currency' for
'Comptroller General' in line 2.*

[20th

Substitute the following for Rule VIII :—

VIII.—The percentage fixed for any quarter is applicable to all salaries actually drawn during that quarter. Thus the percentage for the July to September quarter applies to salary drawn between the 1st of July and the 30th of September.

When salary is drawn for a portion of a month, exchange compensation is admissible only for that portion of the month, and the maximum monthly limit, if applicable, must be proportionately reduced.

NOTE.—The above rule will have effect from the 1st December 1917, but salaries which were due for payment before, but were or are drawn after, the 1st December 1917 will carry exchange compensation allowance at the rate in force before that date.

whether he is willing to grant the allowance or not. If he signifies his desire to give the allowance, the sanction of the Local Government by whom the officer's services were lent should be applied for, with a full statement of the grounds on which the officer considers himself to be eligible for the allowance.

XII. Family remittances of pay are not permissible to any officer who is, at the time in respect of which the pay is due, in receipt of Exchange Compensation.

XIII. These Rules shall come into force with effect from the 1st of April 1897, provided that officers to whom Exchange Compensation would not be admissible under these rules, but who have been admitted to it under the rules previously in force, will continue to draw it to the extent of the salaries they were drawing on the 1st of April 1897; but any increase in their salary after that date will be taken in reduction and ultimately in extinction of the claim to the allowance.

APPENDIX BB.

*Resolution by the Government of India, in the Finance Department,
No. 3543-Ex., dated the 7th June 1907.*

Modification of the Rules relating to claim to exchange compensation allowance of officers appointed under contract in England.

The rules and orders regarding exchange compensation allowance promulgated with the Resolutions by the Government of India in the Finance and Commerce Department, No. 2422-Ex., dated the 31st May 1897, and No. 3692-Ex., dated the 22nd August 1898, provide that a European appointed in England is entitled to the allowance unless his salary is fixed in sterling, or unless he is specifically excluded from it by the terms of his engagement. His Excellency the Governor General in Council is now pleased to direct that henceforth no person appointed under a written contract in England shall be entitled to exchange compensation allowance unless he is explicitly admitted thereto under the terms of the contract or unless the appointment which he holds gives him a claim to the allowance under any general rule or decision of the Government of India. Officers appointed to posts not forming part of any regular service stand in a special position, being in the absence of any special provision in their contracts, *prima facie* eligible for the allowance if appointed in England before the 7th June 1907, but ineligible if appointed on or after that date.

The following statement shows the services or branches of services in which officers appointed in England are to be held to be eligible in the absence of any special disqualification (which may be either personal or official) to draw exchange compensation allowance.

1. Judges of High and Chief Courts.

2. Military officers on salaries not fixed in sterling (except those employed in the Imperial Service, Survey of India Department otherwise than a Surveyor General), Departmental officers with honorary rank, Departmental warrant officers (except those of the Army Clothing Department), Soldier Mechanics of the Ordnance Department in India and Non-Commissioned officers employed in Military Grass and Dairy farms.

3. Officers of the—

- (a) Indian Civil Service.
- (b) Indian Educational Service.
- (c) Indian Medical Service.
- (d) Civil Veterinary Department.
- (e) European Gardeners' Service.
- (f) Superior-Revenue establishments of State Railways on salaries less than Rs. 1,500 a month.
- (g) Marine Department.
- (h) Indo-European Telegraph Department.

Under Finance Department for the words "the Head Commissioner" substitute "Controller of Currency"

7th List—15-1-15.

298

APPENDIX BBB.

APPENDIX BBB.

List of appointments the holders of which for the time being are to be deemed as "Heads of Departments" for purposes of the Civil Service Regulations and Civil Account Code so far as they relate to Imperial expenditure :—

HOME DEPARTMENT	Superintendent, Port Blair; Director General, Indian Medical Service; High Court, Calcutta; and Director, Criminal Intelligence.
EDUCATION DEPARTMENT.	Lord Bishop of Calcutta; Sanitary Commissioner with the Government of India; Board of Examiners; Vice-Chancellor, Calcutta University; Director General of Archaeology; and Council of the Imperial Library.
FOREIGN DEPARTMENT	Resident in Kashmir; Resident in Nepal; Resident at Baroda; Political Resident in the Persian Gulf; Political Resident in Turkish Arabia; Inspector General, Imperial Service Troops; Political Officer in Sikkim; and his Britannic Majesty's Consul-General in Khorasan.
DEPARTMENT OF COMMERCE AND INDUSTRY.	Director General of Posts and Telegraphs; Director, Geological Survey of India; Commissioner of the Northern India Salt Revenue; and the Controller of Printing and Stationery in India.
DEPARTMENT OF REVENUE AND AGRICULTURE.	Surveyor General of India; Inspector General of Forests; Director General of Observatories; Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa; the President, Forest Research Institute; and Principal, Imperial Forest College, Dehra Dun.
RAILWAY DEPARTMENT	(1) The Manager (in cases where he does not already exercise the power of a Local Government) and (2) the Engineer-in-Chief in each of the three State Railway Lines, viz., the North Western Railway, the Eastern Bengal State Railway and the Oudh and Rohilkhand Railway; the Engineer-in-Chief of each line under construction or survey (in cases where he does not already exercise the powers of a Local Government), and the seven Senior Government Inspectors of Railways at Calcutta, Lucknow, Lahore, Bombay and Madras.
FINANCE DEPARTMENT	Comptroller and Auditor General; Inspector General of Excise; all Accountants General (including Accountant General, Railways, and Accountant General, Post Office and Telegraphs) and Comptrollers; Examiners of Accounts, Military Works Services and State Railways; and the Government Examiners of Railway Accounts.

Page 298, Appendix BBB—

Heads of Department under the Finance Department :—

FINANCE DEPARTMENT	Comptroller and Auditor General; all Accountants General, Comptrollers and Examiners of Accounts; the Head Commissioner and Commissioners of Paper Currency, and Mint and Assay Masters.
--------------------	---

1st List—10-3-15.

Page 298, Appendix BBB.—

Delete this Appendix.

(21st List—2-4-18.)

Page 299, Appendix B. B. B. B., Clause (a)—

For the existing note 2 *substitute* the following :—

“The rule in clause (*m*) of this Appendix does not apply to contingent payments on account of establishments paid for under this Clause.”

5th list, 1-4-14.

APPENDIX BBBB.

[See Chapter 6 (Art. 98, Vol. I, C. A. C.)]

Sundry Rulings relating to Contingent Charges.

- (a) Salaries and fixed allowances
- No salary charges of any kind (except for pay of hot-weather establishment, of karawas or crop-watchers in Baluchistan, of coolies engaged on Public Works on daily or monthly wages and audited by the Civil Account Officer, of temporary Field establishment of Surveys and Settlements, of all sweepers whether whole-time servants or otherwise in the Civil Department and at the discretion of the Local Government of such other classes of menials, e.g., cooks, dhobies, tailors, syces, grass-cutters, etc., as the Local Government has from time to time ruled to be ineligible for pension or as it may in future declare to be non-pensionable) and no additions to pay may be charged as contingent expenditure or included in contingent bills, not even pay of peons in hospital; such charges should be drawn on separate bills. Fixed travelling allowance and house-rent, etc., should be drawn along with the pay of an officer.

NOTE 1.—Local Governments and Administrations may, subject to any restrictions they may desire to impose, delegate to heads of offices subordinate to them, who are entitled to draw contingent bills, the authority to make small monthly payments to menials for supplying drinking water or for dusting offices provided that—

- (a) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of the office;
- (b) the allowance will not count for leave allowances or pension.
- (c) In the case of menials already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of R2 a month in any one case, and the head of the office must, in sanctioning any such payments, record his reasons therefor, and must satisfy himself—

- (1) that the work to be done is really necessary;
- (2) that it is outside the regular duties of a menial on the permanent establishment; and
- (3) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency.

2. Annual statements of payments thus made should be submitted to the Local Government for scrutiny.

3. The Departments of the Government of India exercise the powers of a Local Government for the purpose of this rule.

NOTE 2.—The limitation imposed upon recurring payments by Exception (a) to Article 98 (m) does not apply to contingent payments on account of establishments paid for under Article 98 (a).

NOTE 3.—The ~~Comptroller General~~ ^{Head Commissioner} exercises as regards both his own office and the ~~account~~ ^{of currency} offices subordinate to him, the power conferred on Local Governments of treating the pay of sweepers and of other classes of menials as a recurring contingent charge. The ~~Mint~~ ^{Mint} Masters, Calcutta and Bombay, exercise the same powers as regards the Calcutta Mint, the Bombay Mint, the Assay Office, Calcutta, and the Assay Office, Bombay, respectively.

Appendix BBBB, page 299, clause (a), Note 3—

For "Head Commissioner" substitute "Controller of Currency"

- (b) Hot-weather establishment Hot-weather establishment and fittings are a Government charge, subject to the control of the Local Government. The Inspector General of Forests, the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, and the Director General of Observatories exercise the powers of a Local Government for the purpose of this rule. The Comptroller General and the ~~Head Commissioner of Paper Currency~~ is authorised to allow remuneration to punkha-pullers in Civil Account and Currency offices, at the rates sanctioned by the Local Government for their employes. The Director, Central Research Institute, also exercises the powers of a Local Government in this respect on the understanding that hot-weather establishments are only to be allowed to officers of the Institute when they are employed in places where such establishments are allowed by Local Governments to Provincial Officers and that the rates paid are not to exceed the rates sanctioned by Local Governments for those places.

- (c) Section-writing and copying No charge may be made for section-writing, i.e., for copying manuscript by piece-work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter. No person in receipt of a salary from Government can be paid for section-writing save with the special sanction of the Local Government, and no periodical allowance may be charged as section-writing.

NOTE.—Heads of Departments including in this term Collectors and District Magistrates and District and Sessions Judges may be empowered by Local Governments to sanction such charges within Budget limits and subject to the proviso contained in the closing paragraph of the above rule.

- (d) Official publications. Official publications issued in India, such as the Civil Lists, the Codes of the Financial or Public Works Department, the Army Lists, etc., may be supplied to offices, the cost of which is charged to Imperial or Provincial Revenues, only under instructions from the Departments of the Government of India, Local Governments or officer to whom the power to purchase books, newspapers and other publications has been delegated. In such cases, no payment should be required for books of this class. Local Fund Boards and Municipalities can obtain, on payment, copies of such publications from the office where they are on sale.

Official publications* (other than parliamentary papers) published in England should be procured by Departments of the Government of India, and by Local Governments and Administrations requiring them for their own use and for the use of the officers subordinate to them, by indents forwarded to the

* The following are not to be considered official publications:—

Acts of Parliament (except Mutiny Acts, which the Secretary of State will supply):—

London Gazette.
War Office Army List.
British Postal Guide.
British Code List.
Royal Navy List.
Mercantile Navy List.

Appendix BBBB, page 300, clause (b)—

In lines 9 and 10 for "Head Commissioner of Paper C substitute "Controller of Currency are" and in line 12 ins tively" after "Currency offices"

7th Li

Page 299, Appendix B. B. B. B.—

For the words "of coolies engaged on Public Works, on daily or monthly wages and audited by the Civil Account officer" in lines 3, 4, and 5 of Clause (a) substitute "of coolies engaged in the Civil Department on manual labour and paid daily or monthly."

6th list—1-8-14.

address of the Assistant Under Secretary of State for India; the revenues (Imperial or Provincial) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

Parliamentary papers required for Departments and officers elsewhere than in the Presidencies of Madras and Bombay will be supplied as published by the Secretary of State to the Home Department of the Government of India under the terms of his despatch No. 5, dated the 13th January 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

It is left to the Local Governments, if they consider it necessary to do so, to lay down rules under which official and other publications may be obtained by local bodies. In all cases the expense will be borne by the local funds.

Exceptions.—The Indian Postal Guide and the Government Telegraph Gazette and Telegraph Guide should be obtained from the Post and Telegraph Department respectively on cash payment by officials and others requiring them.

Publications like the Madras and Bombay Army Lists which, though issued under the authority of Government, are published by a private press, are also excluded from the operation of the rule. Payments for the number of copies of such publications taken by Government will be recovered by the press on bills submitted against the department concerned.

(e) Books, newspapers, etc.

Books and newspapers or other periodical publications whether published in or out of India, shall not be purchased, or subscribed for, at the public expense by any public officer, without the previous sanction of the Local Government, or in the case of officers under the Government of India, of the Department to which the officer is subordinate. In modification of the orders contained in the Resolution of the Government of India in the Department of Commerce and Industry, No. 4465—4498-37, dated 28th May 1907, Local Governments and Departments of the Government of India are authorised to delegate to such Heads of Departments and other officers under them, as they may select, the power to purchase for their own use books, newspapers or other publications, and to sanction such purchases for the use of officers subordinate to them. Officers of the Accounts Department are enjoined to require proof of the necessary sanction before admitting charges of this character.

The purchase of books for regimental schools, regimental and prison libraries and military offices is governed by rules on the subject laid down in India Army Regulations.

Books for the Education Department should be obtained under the present rules and usage of the several Local Governments concerned.

The several Departments of the Government of India, the Local Governments (except the Governments of Madras and Bombay), and Administrations, all Heads of Departments, and all Officers to whom the power to purchase books and news-

papers or other publications has been delegated under the terms of the Resolution No. 4465-4498-37, dated the 29th May 1907, as modified by Resolution No. 6802-6848-63, dated the 20th July 1908, should make their own arrangements direct with Agents or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of officers subordinate to them.

The sanction for the supply should be communicated to the Audit Officer who will audit the charges in the same way as other items of recurring contingent expenditure. Large payments to suppliers out of India will be made by Bank drafts to be obtained, if necessary, through the account officers; but the ordinary method of remittance will be by inland or foreign money or postal orders.

Payments for Books and Maps procured from abroad should by preference be made in India either through an agent or a bank on bills drawn by the supplier. When this is not practicable the remittance should be made invariably through the Local Accountant General, who should be responsible for purchasing the bills.

Judicial Officers may purchase books suitable for a Law library, within their Budget allotment, without obtaining previous sanction of Government.

NOTE.—This article does not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Surveyor General, which is published at pages 964 and 965 of Part II of the *Gazette of India*, dated 6th September 1902.

(f) Stationery and Rubber Stamps.

Local purchases of articles of stationery (including rubber stamps and ink for them) usually supplied by the Stationery Office are not admissible, unless specially sanctioned by the Local Government.

NOTE.—Local Governments are authorised to delegate to any of their subordinate officers, whom they may select, the power to sanction petty local purchases of stationery and rubber stamps, up to a limit of Rs 20 in each case. Heads of Imperial Departments are likewise empowered to sanction local purchases of stationery to the same extent.

Charges for country stationery and carriage of stationery in the larger offices, as for instance, district offices, come under a separate major head "Stationery and Printing," and should be drawn on a separate bill.

(g) Postage labels

Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

(h) Country scales

Country scales are quite good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

(i) Liveries (Imperial)*

Liveries, when the charge is Imperial, are supplied to messengers, other than those on the Viceroy's staff or in the Political and Postal Departments (for which special rules exist), under the following rules:—

- (i) To messengers in personal attendance on a Member of Council, Additional Member of Council, Secretary or other gazetted officer of the Secretariat of the Government of India, the Adjutant-General, the Quarter-Master General, or, other officer of the Army Head-Quarters, or other officers who may from time to time be brought under

Pages 302, 303, Appendix B. B. B. B., Clause (i) (i)—

In twelfth line on page 303 for Rs. 30, substitute Rs. 45.

[10th list—1-10-15.]

Appendix BBBB, page 303, clause (i) (iii)—

Substitute the following for the 1st sentence

“ Subject to any special orders by competent authority attached to an establishment located on public grounds at entitled to livery, may be provided with warm clothing cost second year, and with a blanket costing R2-8 every year.”

Page 303, Appendix B. B. B. B., Clause (i), Item (ii)—

Insert the following as a note under the above item.

NOTE:—The supply of liveries to the peons of the Comptroller General's office is regulated under special orders.

[10th list—1-10-15.]

Appendix BBBB, page 303, clause (i) (iii)—

Substitute the following for the 1st sentence:—

“ Subject to any special orders by competent authority an inferior servant who is attached to an establishment located on public grounds at a hill station and who is not entitled to livery, may be provided with warm clothing costing R7-8 a year or R15 every second year, and with a blanket costing R2-8 every year.”

7th List—15-1-15.

these rules by the Government of India, liveries may be supplied once every year except in the following cases in which the livery may be renewed at once :—

- (a) Where the livery has been destroyed or lost through accident and not through carelessness on the part of the messenger.
- (b) Where a messenger is appointed in succession to a deceased messenger.

The limit of cost is R22-8 for a messenger, and R30⁴⁵ and R60 for jemadars, according to the rank of the officer on whom they attend.

- (ii) Other offices should be brought under the rule issued by the Local Government for Provincial Establishments in the same province. These rules are extended to such offices by the Government of India on application made through the Local Government which should state the rules issued by it.

- (iii) ~~Any inferior servant attached to an establishment located on public grounds at a hill station may be provided with warm clothing, costing R7-8 a year or R15 every second year, and with a blanket costing R2-8 every year.~~ Warm clothing at a cost not exceeding R10 a year may also be supplied under the sanction of the Agent to the Governor General to any Government servant in Baluchistan whose pay and allowances do not exceed R20 a month and who is not entitled to livery.

The charges must be brought together in the contingent bill in such a manner as to enable the Account Office to see that the total cost is within the limit prescribed, and that the rules have been observed.

Charges for liveries and warm clothing should always be supported by certificates to the effect that the incumbents of the appointments held by the messengers for whom liveries are charged have not been supplied with liveries during previous 12 or 24 months, as the case may be. Full details, supported by the proper vouchers as to the number of liveries and the rate at which paid for, should also be stated in the bill.

(j). Liveries (Provincial) *

Where the charge is Provincial, liveries may be supplied under rules issued by the Local Government, which rules should (1) name the offices the messengers of which may be supplied with liveries; (2) state the frequency with which each messenger of those offices may be supplied with liveries; and (3) lay down maximum limits for the cost of each livery. The rules should require the officers, who are allowed to supply liveries to their messengers, to show the total charges on account of each livery, or each set of liveries, in a form which will enable the Account Office to check the expenditure, and to see that the rules laid down are duly observed. Warm clothing

* The belt and badge ordinarily worn by peons are not included in the term livery.

may be supplied under orders of the Local Government to watchmen, guards, and other menial servants requiring it.

N.B.—The rule as regards the submission of certificate and details in Article 98 (i) also applies in the case of liveries (Provincial).

(k) Supply of Articles for the public service.

Subject to the provisions of the rules specified below, and to any instructions regarding specific articles which have been, or may be, issued by the Government of India from time to time (e.g., those relating to the supply of stationery), the following are the rules relating to the supply of articles required for the public service :—

See Supp

RULE 1.—Articles manufactured in India from Indian materials.

All articles which are produced in India in the form of raw material, or are manufactured in India from materials produced in India, should, by preference, be purchased locally, provided that the quality is sufficiently good for the purpose and the price not unfavourable.

RULE 2.—Articles manufactured in India from imported materials.

All articles manufactured in India from imported materials should, by preference, be purchased in India subject, however, to the following conditions :—

- (a) That a substantial part of the process of manufacture of the articles purchased has been performed in India.
- (b) That the price is as low as that at which articles of similar quality can be obtained through the India Office.
- (c) That the materials employed are subjected to such inspection and tests as may be prescribed by the Government of India.

RULE 3.—Articles which are not manufactured in India.

Articles which are not manufactured in India should be obtained by indent upon the Store Department of the India Office, except in the following cases :—

- (a) When the articles are already in India at the time of order and the cost of the supply does not exceed the limits prescribed in Rule 9.
- (b) In the case of important construction works let out on contract, articles not manufactured in India required for the construction of such works may be supplied by the contracting firm, subject to the following conditions :—
 - (i) That the firm is approved by the Government of India and is included in the list of firms so approved.
 - (ii) That the materials are subject to the current specifications and tests prescribed by the Government of India.

RULE 4.—Particular articles which may be purchased in India.

The following articles, whether manufactured or produced in India or not, may be purchased in India :—

- (a) Those of a perishable nature.
- (b) Explosives.

(k) Supply of Articles for the public service.

Substitute the following for the preamble:—

The supply of articles for the public service in India are subject to the rules specified below and also to any subsidiary instructions regarding specific articles which may be issued by Government of India from time to time (e.g., the rules regarding the supply of stationery). The rules specified here have been sanctioned by the Government of State, but the Government of India are authorised to sanction departures from the rules in cases in which (a) such a departure is absolutely unavoidable, (b) expenditure has been irregularly incurred and there is no alternative but to condone the irregularity, and in both cases that when the expenditure involved exceeds Rs 10,000 the case must be reported to the Secretary of State.

Appendix BBBB.—Sundry Rulings relating to Contingent Charges—

Page 304.—(k) Supply of articles for the public service—

In line 1 before the word "rules" insert "general". After "rules" in line 6 add "relevant from the accounts point of view." After "service" in line 7 add "G. I., C. & I. Dept., Resolution No. 6847—6892-33, dated 12-9-12."

14, Appendix B. B. B. B., Clause (j)— *Page 304*

line 2 of the "N. B." under this clause for the words
e 98 (i)" *substitute "Clause (i) of this Appendix."*

Page 3

Rule 2.—Insert the following Note :—

In
“Article” NOTE.—The term “a substantial part of the process of manufacture” in clause (a) means that a substantial part of the preparation of the finished article must be performed in India, whether from raw materials or from component parts obtained in a finished state from other sources.

Rule 3. --Clause (b) (1) : continue this clause by adding the following words “*vide* Schedule B, Appendix 30, P. W. D. Code, Volume III.”

Add the following Note under this rule :—

NOTE.—Articles of clothing and equipment of European manufacture required for the Burma Police Department may be procured for the present without the intervention of the India Office.

Rule 4.—In the heading as well as in the second line substitute “should” for “may,” for the proviso introduced by the first list of corrections read “provided that they comply with the current specifications, are of the requisite quality and can be obtained at a not unfavourable price.”

Substitute the following for clause (f) :—

“ (f) “Plant and materials for electric installations intended to take current from existing centres; and small electrical power and lighting plants

of not more than 25 kilowatt capacity, which involve the provision of generators and cables for distribution, provided they comply with the current specifications and tests prescribed by the Store Department of the India Office."

Insert the following new clauses as (j) and (k) and re-number the existing clause (j) as (l) :—

(j) British Columbian timber.

(k) Plant and materials for small gas installations the cost of which does not exceed Rs15,000.

Rule 5.—Substitute "Rule 13" for "Rule 9." Rule 7. Clause (iii). Substitute "Rule 13" for "Rule 9" clause (V). Substitute the following for this clause :—

(V) China glass, cutlery, plate, crockery and perishable fabrics, including linen, for residences which are furnished by Government."

Insert the following new clause (x) :—

"Articles required for Viceregal residences in special and urgent cases."

Rule 12.—For the No. and date of the Commerce and Industry Department Resolution, as amended by the 1st list of corrections, read No. 5829-5876-11, dated 24th July 1913."

Insert the following Note :—

"NOTE.—By 'important iron or steel work' are meant articles of iron or steel, which from important components of the project in hand, e.g., bridge girders and roof trusses, built up in the firm's workshops and supplied ready for erection, in such sections as may be convenient, and rolled steel beams, rails or other sections cut to length or otherwise prepared at the firm's workshops to suit the indenting officers' requirements. The intention of the rule is to ensure that parts, the accurate preparation of which is essential to the security of a project, shall be obtained only from firms which possess workshops and appliances capable of turning out work of the desired standard. The raw materials used may be either imported or of Indian manufacture, subject to the usual specifications."

Rule 13.—*Add the following entry to the list of officers :—*"Superintendent of Port Blair."

Insert the following as Note 1 under Rule 13 and re-number the existing Note as Note 2 :—

NOTE 1.—The above powers are subject to the rules of the budget system. No sanction may be given which will involve expenditure from the budget grant of any future year. In Note 2, as re-numbered make the following amendments :—

For "Director of Industrial and Technical Engineers, Madras," read "Directors of Industries."

For "Honorary Director of Fisheries, Madras" read "Directors of Fisheries."

Omit "Director of Industries, United Provinces."

For "Principal of the Training College, Lahore," read "Principals of Training Colleges."

For "Principal, Bombay Veterinary College," read "Principals of Veterinary Colleges."

For "Provincial Directors of Agriculture" read "Directors of Agriculture."

For "Director of Public Instruction, Bengal, for the mining classes in the coal fields" read "Directors of Public Instruction."

For "Sanitary Commissioner, Madras, as the principal working member of the Malaria Board" read "Sanitary Commissioners."

Insert the following as Rule 14:—

Rule 14.—Power to sanction departures from the rules.

The Government of India have power to sanction departures from the rules in cases in which such departure is absolutely unavoidable, subject to a report to the Secretary of State if the expenditure exceeds Rs10,000.

305, Appendix B B B B, Clause (K), Rule 4—

Add the following as sub-clause (l) under Rule 4, renumbering the present sub-clause (l) as (m) :—

(l) Cheap articles of common use required in small quantities only.

[18th List—2-7-17.]

Page 305—

Rule 5.—For “ R50 ” in line 11 read “ R750.”

Rule 7.—Insert the following under clause (vii) at page 306 :—

(viii) Such articles as Superintendents of Vaccine Depôts may require for the preparation of vaccine lymph (e.g., lanoline and glycerine).

Page 305, Appendix B B B B, Clause (K), Rule 4—

Add the following as sub-clause (l) under Rule 4, renumbering the present sub-clause (l) as (m) :—

(l) Cheap articles of common use required in small quantities only.

[18th List—2-7-17.]

- (c) Block tin.
- (d) Wines and Spirits and English-bottled beer for the use of Government Hospitals in India.
- (e) Kerosine oil.
- (f) Plant and materials for electric lighting installations intended to take current from existing centres. The local purchase of electric power-plant which involve the provision of generators and cables for distribution is not, however, permissible under this clause.
- (g) Australian timber.
- (h) Australian copper.
- (i) Italian marble.
- (j) Such other classes of articles as may from time to time be prescribed by the Government of India. All such cases should be reported to the Secretary of State for his information.

NOTE.—Purchases made under this rule are not subject to the condition that the articles must be in India at the time of order.

RULE 5.—*Special Purchases in India.*

When serious inconvenience to the public service would be caused by waiting to obtain an article from England through the Director General of Stores, or when owing to the greater promptitude of supply, an economy can be effected by purchasing in India articles which under the foregoing rules should be obtained through the Store Department the purchase may be made in India, subject to Rule 9 provided that the articles are already in India at the time of order, but in such cases if the value of the articles exceed Rs50 the sanctioning officer should place on record the reasons which make the local purchase desirable. This record shall be available for the information of the Accountant General, the Examiner of Accounts or the supervising officer when required.

RULE 6.—*Inter-departmental purchases.*

Nothing in these rules is to be deemed to prohibit the purchase of stores of European manufacture by one Department or Railway from another.

RULE 7.—*Method of obtaining Stores not purchased in India.*

All articles which under the foregoing rules are not to be bought in India should be obtained by indent on the Store Department of the India Office, except any which the Secretary of State may have specially authorised the Government of India or its officers to purchase direct outside India. Such purchase is at present permissible in the case of the following articles:—

- (i) Seeds.
- (ii) Cinchona bark.
- (iii) Articles for experimental or research purposes required by officers approved by the Government of India from time to time. A list of the officers thus approved is given in Note to Rule 9 below.

- (iv) Excise instruments and apparatus required by Provincial Excise Departments for experimental or research purposes. *and linen*
- (v) China glass, cutlery, plate and crockery for the residences of Heads of Provinces. *^*
- (vi) Australian timber.
- (vii) Australian lead.

NOTE 1.—Payments for stores purchased under this rule should be made direct to the suppliers by the purchasing officers.

NOTE 2.—The power conferred by Rule 7 (iii) and (iv) above covers the purchase through local agents of articles required for experimental or research purposes.

RULE 8.—*Firms from which iron and steel may be bought in India.*

Important iron and steel work, if purchased in India, should only be obtained from firms approved by the Local Government or Administration. A list of approved firms is given in Commerce and Industry Department Resolution No. 4941—4938-102, dated 14th July 1909.

RULE 9.—*Financial limits on powers of officers to make purchases in India.*

In the case of purchases made under Rules 1, 2 and 4, an officer's powers of purchase extend to the ordinary limits to which he is empowered to enter into contracts. But in the case of purchases made in India under Rules 3 (a) and 5, the limits for expenditure on any one article or any number of similar articles purchased at one time are as follows :—

(a) *Civil Departments.*

- (i) Heads of Departments, Commissioners of Divisions and other officers of or above the rank of Col. Lecturer whom the Local Government may select *freight*
- (ii) Other officers authorised to incur expenditure *to*
- (iii) Controller of Printing, Stationery and Stamps *50*
- (iv) Local Government or Administration :— *1,000*

1. In case of purchases made under Rule 3 (a) *3,000*
2. In case of purchases made under Rule 5 *Full Powers.*

The powers of a Local Government are also exercised by the following officers :—

Surveyor General of India.
Agricultural Adviser to the Government of India and Director of Agricultural Research Institute, Pusa.
Director-General of Observatories.
Director-General of Posts and Telegraphs.
Political Resident, Persian Gulf.

NOTE.—The Comptroller General and the Accountants General can purchase in the local market any one articles of European manufacture or any number of articles of the same description not exceeding Rs250 in value.

NOTE 2.—The Officers named below may obtain direct from manufacturers or dealers in England, America, Japan or any other foreign countries such articles as they may

Insert the following after Rule 7 :—

Rule 10.—In all cases in which the selection of source of supply depends upon comparison of prices, the procedure to be adopted for such a comparison is as follows :—

- (i) A reference should be made to Home prices shown in the Rate Lists, and freight should be added at the lowest rates paid by the India Office together with 13s. 4d. per £100 for interest, 2s. 6d. per £100 for insurance, and 3d. per ton for brokerage.
- (ii) In cases of important contracts the price in the English market should be ascertained by telegraphic reference to the Director General of Stores.
- (iii) In cases where the necessary information as to Home prices is not available from the Rate Lists, the purchase in India shall be subject to the condition that the price is not unfavourable.
- (iv) In order to arrive at the market value at an Indian port of the article imported from England the following charges shall be included :—
 - (a) Landing, wharfage, and port charges as shown in the Rate Lists.
 - (b) Customs duty as shown in the Tariff to be applicable to the article in question, to be calculated on its cost *plus* the additional charges mentioned in the earlier part of the rule.
- (v) The cost of carriage to site from port or place of manufacture, as the case may be, shall be taken into account.

Appendix BBBB, page 306, clause (k), Rule 13—

Add the following to the list of officers in the Note to Rule 13 :—

“ Chief Conservator of Forests, Burma.”

Page 306, Appendix BBBB—

(k) Supply of Articles for the public service.

Rule 7 (v) :—

After “ crockery ” insert a comma and add “ and linen ”

2nd List—1-6-13.

~~Page 323, Appendix D—~~

Page 306, Appendix B. B. B. B. —

Add the following to the list of officers under the Note to Rule 13 as amended by the 1st list of corrections :—

“ Chief Malaria Medical Officer, Punjab.”

6th list—1-8-14.

Page 306 Rule 8 —

For "RULE 8" read "RULE 12." In line 4 omit the full-stop after "Administration" and add "and entered in a schedule as corrected from time to time by the Government of India."

For the existing reference quoted in line 6 of this rule to Commerce and Industry Department Resolution, read "No. 6847—6892-33, dated 12-9-12."

Page 306, Rule 9—

For "RULE 9" read "RULE 13." Omit Note 1 under this rule and also '2' from "NOTE 2."

(k) Supply of articles for the public service.

RULE 7.—*Insert the following under clause amended by the 1st List of corrections, dated 10th*

(ix) Chemicals and Scientific
value required by Government
leges, which do not
and testing.

NOTE 3.—The Institutions, empowered by Rule 7 (ix), at the suppliers ship the stores and are made responsible for packing to ensure safe transit and that payment is deferred until the goods are found satisfactory.

Page 306, Appendix BBBB, clause (k)—

Insert the following as Note 3 under rule 13 of this clause :—

NOTE 3.—The financial limits imposed under this rule in respect of purchases made under Rule 3 (a) and (5), do not apply to the purchase of articles required on mobilisation, or during the continuance of military operations.

8th List—1.4.15.

Page 306, Appendix BBBB.—

Substitute the following for Rule 7(IX) of this Appendix, introduced by the 2nd List of Corrections, dated the 1st June 1913, retaining note 3 under it :—

Rule 7(ix) "Chemicals and scientific instruments which do not require careful inspection and testing or which are of standard descriptions usually quoted by well-known firms, provided that the articles cannot be procured from the Medical Store Depôts.

2 (21st List—2.4.18.)

Page 307, Appendix B. B. B. B., Clause (m)—

In line 3 of the note under this Clause for the words "Article 98 (o), Civil Account Code" *substitute* "Clause (o) of this Appendix."

5th list, 1-4-14..

Page 307.—In the list of officers under Note 2 to Rule 9 add the following:—

Director of Public Instruction, Bengal, for the mining classes in the coal-fields.

Director of Industries, United Provinces.

Page 307.—Omit Note 2 on this page under the list of officers.

1st List—10-3-13.

Add the following to the list in Note 2 to Rule 9:—

Director, Madras Cinchona Department.

1st List—10-8-13.

Page 307—Appendix B. B. B. B.

Add the following entry to the list of officers in note 2 to Rule 13 of this Appendix:—

“Inspector of Science and European Schools, Central Provinces.”

15th list—1-11-16.

require for experimental or research purposes, within the limit of the funds annually allotted to them for the purpose in the Budget.

Superintendent, X-Ray Institute.

Chemical Examiners.

Superintendents of Vaccine Depôts.

Principals of Medical Colleges.

Superintendents of Medical Schools.

Directors of Bacteriological, Pathological or Research Laboratories, including officers in charge of Divisional and Brigade Laboratories.

Principals of Arts Colleges.

Principals of Technical and Industrial Institutes.

Director of Industrial and Technical Inquiries, Madras.

Honorary Director of Fisheries, Madras.

Principal of the Central Training College, Lahore.

Principal, Bombay Veterinary College.

Surveyor-General of India.

Inspector-General of Forests.

Director-General of Observatories.

Director of Botanical Survey.

Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.

Imperial Bacteriologist, Civil Veterinary Department.

Imperial Agricultural Chemist.

Imperial Mycologist.

Imperial Entomologist.

Provincial Directors of Agriculture.

President of the Imperial Forest Research Institute.

Principal of the Imperial Forest College.

Director, Geological Survey of India.

Railway Board.

Sanitary Commissioner, Madras, as the principal working member of the Malaria Board.

Officer in charge of the Experimental Sewage Installation at Poona.

NOTE 2.—Local Governments may authorise Medical officers in charge of Presidency State Hospitals or Lunatic Asylums, Civil medical officers in charge of districts and whole-time Superintendents of Jails in their capacity as medical officers of Jails and Jail Hospitals to purchase medicines locally in cases of exceptional illness and in order to meet extraordinary demands up to a limit of Rs100 in each case : provided that such medicines are not usually supplied by the Medical Store Depôts and that there is Budget provision to cover the cost.

(l) Jail supplies and police clothing. Charges for supplies to jails and police clothing are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.

(m) Recurring charges. No charge which binds Government beyond a single payment, may be incurred without the sanction of Government.

NOTE.—The sanction of the Government is not required to the payment of Municipal or Cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority and the assessments certified to as required by Article 98 (o), Civil Account Code. If, in any case, the head of a Department or office considers that the assessment is excessive, he may represent the matter to higher authorities.

Exceptions.—(a) All officers entitled to draw Contingent bills may incur recurring contingent charges up to Rs10 a month and to six months' duration subject only to the existence of the necessary budget provision, and to any restriction which the Local Government may desire to impose.

(b) Heads of Departments have been authorised by the Government of India to sanction the renting of ordinary office accommodation within the following limits.

When the accommodation is provided in a separate building. Rs100 a month.

When the accommodation is provided in a building partly used as a private residence. One half the total rent subject to a maximum of Rs45 a month.

(c) The Inspector General of Forests, the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, and the Director General of Observatories are authorised to sanction, up to a limit of Rs15 a month in each case, items of recurring contingent expenditure.

(n) Rent The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required. Post Offices engaged in receiving and delivering letters are exempt from this rule.

This rule does not authorise payments or adjustments between departments.

The responsibility for the recovery of rents for officers in Civil employ occupying public buildings ordinarily rests with the Public Works Department (see Articles 1184 to 1190, Public Works Department Code, Volume I, Chapter XII), but in exceptional cases where the cost of a building has been treated as a Civil Charge, the Accountant General must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars.

NOTE.—Local Governments may delegate to Commissioners of Divisions, Heads of Departments, the Chief Justices of High Courts, the Chief Judges of Chief Courts, the Judicial Commissioner, Central Provinces, and the Revenue Commissioner, Baluchistan, the power to sanction, within the limit of budget provision, payment of rent on lands and buildings leased by Government up to a limit of Rs144 per annum in each case, subject to the condition specified above. Heads of Departments possess in addition to these powers, power to sanction house rent for ordinary office accommodation referred to in clause (m).

(o) Municipal and Cantonment taxes. Municipal taxes on a Government building other than military are paid by the department occupying it, and debited to that department. When such payments are made by officers other than those who occupy the buildings, steps should be taken to insure that the payments are not made after the buildings cease to be so occupied. Such taxes on military buildings are charged to the grant for Military Works. But in any case in which a lump sum is paid for all Government buildings or for a number of Government buildings in a municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department and debited to Miscellaneous. Charges on this account in respect of buildings which are borne on the books of the Public Works Department should be supported by a certificate

Appendix BBBB, page 308, Exception (c), clause (m)—

Add the words "the Chief Inspector of Mines in India" after the words "Director of the Agricultural Research Institute, Pusa" in line 2 of Exception (c).

Appendix BBBB, page 308—

Add the following as Note 2 under clause (n), numbering the present note as Note 1:—

“ NOTE 2.—The Director of Public Instruction, Madras, is authorised to sanction the payment of rent for lands and buildings leased on behalf of Government up to a limit of **₹100** per mensem, subject to the existence of budget provision and to the production of the Executive Engineer's certificate specified above, as to the necessity for renting the building.”

7th List—15-1-15.

Page 308, Appendix B B B B., Clause (m)—

Add the following as exceptions (d) and (e) to this clause :—

(d) Departments of the Government of India are empowered :—

(1) To sanction fixed recurring charges of a contingent character up to a limit of Rs. 200 a year in each case ; and

(2) To sanction telephone rents for connections with existing telephone systems whatever the amount.

(e) The heads of Imperial Departments enumerated in Part I of Appendix I-A, Civil Service Regulations, with the exception of the Director, Royal Indian Marine, are authorised to sanction telephone rents for connections of Government offices with existing telephone systems whatever the amount.

[17th List—1-4-17.]

Appendix B. B. B. B., page 309, clause (t)—

Insert the following note under this clause :—

Note.—With reference to Rule 1 of the Rules for the supply of Articles for the Public Service under clause (k) above, this clause is not to be read as implying that imported locks must necessarily be obtained in preference to suitable locks of high quality manufactured in India.

[9th list—1-7-15.]

from the Executive Engineer concerned, either accepting the assessment or stating that all legal means have been or are being taken to have excessive assessments reduced. In respect of other Government buildings the assessment should be certified to by the departmental officers concerned.

- (p) Fixtures and their repairs. Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures, including, when necessary, record racks, shelves, punkhas, etc., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill.
- (p) (a) Electrical Installation. All works and repairs in connection with electrical installations to Government buildings should be carried out by, or through the agency of, the Public Works Department except in special cases under the orders of the Local Government. As a general exception to this rule the Telegraph Department is authorised to execute works and repairs in connection with installations in telegraph buildings, including residences forming part of, or adjoining office buildings, but not other residential buildings the case of which will be governed by the ordinary rule. In all cases the Department carrying out the work will bear the cost.
- (q) English churches. Rules regarding supply of articles to English churches are contained in Government of India, Home (Ecclesiastical) Department, Resolution No. 178, dated 21st May 1898, as amended by Home Department No. 397, dated 13th September 1907.
- (r) Postal commission. Payments for Postal commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless, in any case, the Head of the Account Office considers it necessary to require the sanction of the Local Government. State messages may be classed as "express" or "ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping expenditure as low as possible :—
- (1) A telegram should not be sent where a letter would serve the same purpose equally well.
 - (2) State telegrams should, as a rule, be sent in the "ordinary" class.
 - (3) Messages should be classed as "express" only—
 - (a) in cases of great emergency.
 - (b) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.
 - (4) State telegrams should, except when extreme precision is important, be expressed in as few words as possible; and mere auxiliary or connective words which can obviously be filled in by the receiver, should be omitted.
- (t) Chubb's locks. The local purchase of Chubb's locks is not admissible. Indents for them should be made on the Stationery Office and included in the general Stationery indent

(u) Petty Construction and Repairs. Expenditure on Construction and Repairs executed by Civil Officers can be treated as Contingent Expenditure of the department incurring it and classified as Petty Construction and Repairs only when it does not exceed Rs. 2,500 in amount. When it exceeds that sum, it should be treated as Public Works Expenditure. These orders do not refer to the Forest and Salt Departments.

(v) Type-writers. Type-writers and duplicators should be obtained through the Stationery Office, instead of by indent on the India Office, with the sanction in each case of the Government of India in the department concerned or of the Local Government, as the case may be, or in the case of departments, such as the Telegraph Department, to which the cost of stationery is directly charged, the Head of the Department. The cost will in cases where cash payment is made by the indenting officer under the arrangement sanctioned in Government of India, Finance Department, No. 4,965-A., dated the 30th September 1910, be debited to his contingent grant, but in other cases it will be charged in the same way as stationery. The power to sanction the supply of type-writers and duplicators may also be exercised by Heads of Departments, Commissioners of Divisions and other officers above the rank of Collector to whom the power may be delegated by the Local Government.

NOTE 1.—Local Governments and Heads of Departments may authorise the purchase and use of type-writers and duplicators of more than one pattern, provided that only those patterns are admitted which have been specially approved by them, and that before a new pattern is approved it shall have fully established (after trial) that it possesses special advantages and is in important points superior to those already in use: provided also that the pattern chosen is one which can be obtained on reasonable terms by the Controller of Stationery from local representatives of the manufacturers.

NOTE 2.—Subject to the conditions mentioned in Note 1, the Comptroller General can sanction the supply of new type-writers and duplicators to the Civil Accounts (including Postal and Telegraph Accounts) Offices. ~~Currency Departments and Mint and Assay Offices, Calcutta and Bombay.~~

NOTE 3.—The Inspector General of Forests, the Director General of Observatories and the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, can purchase type-writers and duplicators, subject to the conditions specified in Note 1.

(w) Commission to Banks. Commission to Banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on Famine Relief Works, such charges may be allowed, but only when the arrangements have been sanctioned by the Local Government or Administration before sanctioning such special arrangements should satisfy themselves by reference to the provincial Accountant General that no more economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

Appendix BBBB, page 310, clause (v)—

Insert the following at the end:—

If a typewriter cannot be repaired locally, it should be sent to the Controller of Stationery, who will issue instructions for the packing and transport of the instrument, and will arrange for the repairs. No instrument should be rejected as worn out or unfit for use until it has been examined by the Controller of Stationery, who, if he finds that it is in such a condition as to render further repair unprofitable, may issue a new typewriter in place of the one returned.

Appendix BBBB, page 310, clause (v)—

Add the following as Note 4 to this clause :—

“ NOTE 4.—The Director of Statistics is authorised to sanction the supply of type-writers required for the use of his office.”

7th List—15-1-15.

Appendix BBBB, page 310, clause (v), Note 2—

Delete the last portion of the note beginning from “ Currency Departments ” and in its place insert “ Under similar conditions, the Controller of Currency can sanction the supply of type-writers and duplicators to Currency, Mint and Assay Offices.”

7th List—15-1-15.

Insert a new clause :—

(x) Motor cars

Charges for the maintenance and upkeep of a car supplied to a Government officer other than Heads of Provinces and Administrations, at the public ex-

pense will be borne by the Government and by the officer respectively, in the manner indicated below, the general principle being that the officer using the car shall bear those of its running expenses which are largely dependent as regards amount on carefulness of management and which affect the continued efficiency of the car :—

- (a) The officer using the car shall pay the cost of petrol, tyre renewals, minor repairs and renewals, lubricants and illuminants, as well as all occasional storage charges and all petty charges incurred otherwise than at the periodical overhauling and annual varnishing of the car.

NOTE.—Minor repairs and renewals are those which cost less than R50 or are not connected with the prescribed periodical overhauling : Provided that if a new component costing more than R15 is used in connection with a minor repair or renewal, the officer shall be entitled to charge to Government its actual cost but not any workshop charges on account of the examination of the defective car and the setting up of the new part.

- (b) All other charges shall be paid by the Government, including wages of chauffeur and cleaner, the cost of uniform of the chauffeur, and all charges incurred in connection with the annual varnishing and the periodical overhauling.

Page 311, Appendix C—

For the words “and No. 1605-A, dated 3rd April 1900” in the fifth line of the heading of this Appendix, substitute “No. 1605-A, dated 3rd April 1900, and No. 289-A, dated 19th March 1914.”

6th list—1-8-14.

APPENDIX C.

[See Chap. 7, Art. 102, Vol. I., C. A. C.]

Rules for the payment of compensation for land taken up under the Land Acquisition Act, I of 1894. (Finance Department Resolution No. 2209-A, dated 10th May 1895—As modified by Finance Department No. 3469-A, dated 12th August 1896, No. 4166-A, dated 21st September 1897, and No. 1605-A, dated 3rd April 1900.)

Land Acquisition Officers.

1. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being, have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

Procedure of Special Officers appointed under the Act.

2. Officers who are specially employed for this work being invested with the power of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed in Article 467 of the Civil Account Code. The following procedure shall be observed by such officers.

3. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant General with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form AA giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the subsidiary statement is not complete on the day that the award is made the necessary entries in column 7 of statement A will be made in the Accountant General's office on the receipt of the statement in Form AA.

4. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

5. Any change in the appointment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31 (3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

6. In giving notice of the award under section 12 (2), and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer

shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying form (marked E). The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. When the payees ultimately claim payment of sums placed in deposit, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undischarged sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

NOTE 1.—In the Punjab in the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil Court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date the compensation awarded them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payments by money order:—

- (i) No sums exceeding Rs. 50 in each separate case may be paid by money order.
- (ii) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.
- (iii) With each money order shall be sent a receipt in Form C duly filled in. The post office will return the receipt after it has been signed by the payee to the officer making the payment who will dispose of the receipt in the usual way.
- (iv) For the words "paid in my presence by cash" in Form C, the words "paid by by cheque money order" shall be substituted.

The Accountant General will accept, in the case of compensation paid by money order, a receipt for the amount entered in the award statement less the amount of the money order fee as a valid receipt for the full amount entered in the award statement.

NOTE 2.—In Bombay also orders of a kind somewhat similar to those in the Punjab have been issued by the Local Government with the approval of the Government of India.

7. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 3. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant General with whom he is in account, when forwarding to him the account of the month in which the payments are made.

8. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accountant General with the accounts of the month in which the payments are made. Payment of the amounts deposited shall be made under the rules for the payment of Civil Court Deposits.

9. When a Court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

10. A Local Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury. The use of cheques should be safeguarded by a strict observance of the following rules:—

- (1) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers, and each book should contain its own serial number.

Page 312, Appendix C, para. 6—

Insert the following as Note 3 to this para. :—

“NOTE 3.—The Government of India have sanctioned the introduction in the Madras Presidency also of the practice of remitting by money order amounts of less than Rs. 50 awarded as compensation in land acquisition cases.”

6th list—1-8-14.

Substitute the following for Rule (iii) thereunder :—

In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof in continuation of the printed entry "Received the sum specified above on"; sufficient space being left below the manuscript entry thus made for the signature or thumb impression of the payee.

On receipt of the money order acknowledgment duly signed by the payee it should be attached to the usual receipt in Form C in which the full amount of the compensation and the deduction made therefrom on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way. The Account Department will accept such voucher with the money order acknowledgment as a valid receipt for the full amount entered therein.

- (2) The serial number of the cheque-book and the number of cheques it contains should be reported to the Treasury Officer before the book is brought into use.
- (3) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.
- (4) The cheques should be filled up by the Land Acquisition Officer, with his own hand, in words as well as figures, and cheques should be enfaced "under R."
- (5) A periodical examination of pass-books, from the treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

Payments under the Act after the Special Officer is relieved of his Special Duties.

11. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court has been made himself, as prescribed in paragraphs 8 and 9 above.

Procedure of Collector or other Civil Officer not specially employed for Land Acquisition.

12. When the land is taken up by the Collector or other Civil Officer, not specially employed for the work, such Collector or Civil Officer is not a Public Works disbursing officer, but draws money for payment due under his award from the Civil Treasury. Such Collector or Civil Officer shall, as soon he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General concerned in the manner prescribed in paragraphs 3 and 4. Additions and alterations in the award statement should also be communicated to the Examiner as prescribed in paragraph 5, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 3. The procedure laid down in paragraph 6 should also be observed by such Collector or Civil Officer.

13. In making the payments due, under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 7. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General of the Province, who will in ordinary course forward them to the Accountant General. For payments into Civil Courts the procedure laid down in paragraphs 8 and 9 should be observed.

14. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the Treasury to the payee, altering the words "Paid in my presence ^{in cash} to "Pay"; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

Audit by Account Officers.

15.* Whether the payment is made by a special officer or by the Collector (or other Civil officer) the audit of the Accountant General shall consist in seeing that every payment is supported by a receipt in Form C, CC, D or E, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Accountant General will also note in the last column of Form A the date on which possession is taken as reported to him by the Executive Engineer or other officer.

16. The Accountant General will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession he will fill in the entries in column 10 of the statement in Form A: when all the vouchers showing either payment to the payee or payment into the Court on deposit and reports of possession have been received, he will forward a copy of the completed statements in Form A, AA, and B to the Chief Revenue Authority. This will complete the audit of the Accountant General; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Examiner.

17. When the land is acquired for, and the cost is debitable to, the Military Works Department, the procedure above laid down will be observed, the Examiner of Military Works Accounts being substituted for the Accountant General.

18. When the land is acquired for, and the cost is debitable to, any other Department than the Public Works Department or Military Works Department, the procedure will also be the same, the Account officer who will audit the payments being substituted for the Accountant General.

Procedure when no money compensation is paid.

19. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31(3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange and the capitalised value of the abatement of Land Revenue should be charged against advances of funds (paragraph 21) made by that body.

Investment of compensation money deposited in Court.

20. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between the Court and the Civil Accountant General concerned, and purchase of land should be effected under the Court's orders through the Collector or other Revenue Authority of the Province. The Accountant General will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Audit, Adjustment and Recovery of payments on behalf of bodies financially independent of Government.

21. In any case in which land is acquired for a Municipality or other body financially independent of Government, the Local Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government. If the Local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed and shall render his accounts to the Civil Accountant General. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance* on such dates and in such instalments as the Local Government may direct, further payment of Government being required as soon as the Accountant General reports that the payments made exceed the amount received in advance. The Accountant General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received for the Municipality or other body.

* These sums should be credited in the treasury accounts to a special deposit head under Civil Deposits—

“Deposits for work done for Public bodies or individuals,” while any charges should be supported by the vouchers prescribed in this annexure, unless these cannot be furnished at once, in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head; any balance of the sum originally credited, which is not claimed at the expiration of a year from date of the award will be paid into a Civil Court by the officer in accordance with Rule 8 of this annexure.

A.

No. AND DATE OF STATEMENT _____

DATE OF AWARD _____

Name of work for which land has been acquired _____

No. and date of declaration in _____ Gazette, viz., No. _____, dated _____, page _____.

Statement showing compensation awarded by _____ under Section _____, Act I of 1894, to all the persons interested in the plot of land situated in the village of _____ in estate _____, No. _____ on the Revenue Roll of the District of _____, Puṛgunnah _____.

1	2	3	4	5	6	7	8	9*		10*	
Serial number.	Names of persons to whom payment is due under the award.	Area of land.	Abatement of Land Revenue.	A valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Distribution of the amount in column 6 taken from the subsidiary statement AA.	REMARKS.	NUMBER AND DATE OF VOUCHER.		DATE ON WHICH POSSESSION OF THE LAND WAS HANDLED OVER TO THE DEPARTMENTAL AUTHORITIES FOR WHOM IT IS ACQUIRED.	
								No.	Date.	Date.	Reference to the report stating the date.
		R. a. p.	R. a. p.	R. a. p.	R. a. p.						

* To be filled up in the Accountant General's Office.

NOTE 1.—Each award statement should be confined to the lands to be taken under one declaration—i. e., the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

NOTE 2.—Regarding column 7, see note to Statement AA.

APPENDIX C.

316

AA.

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No. _____
dated _____.

Name of work for which land has been acquired _____
No. and date of declaration in _____ Gazette, viz., No. _____, dated _____, page _____.

1	2	3			
Serial No. in the Statement of Award under Section 11 of the Act.	Name of person to whom payment is made under the award.	PARTICULARS OF AMOUNT ENTERED IN COLUMN 6 OF THE AWARD STATEMENT.			
		a	b	c	d
		Amount accepted without protest.	Amount accepted under protest.	Amount refused and the Court in which it is deposited.	Amount undisbursed owing to non-attend- ance, and the treasury in which it is deposited.
		R a. p.	R a. p.	R a. p.	R a. p.

NOTE.—In noting these particulars in the Award Statement, it may be sufficient to enter the letter a, b, c, or d, as the case may be, in column 7 of the Statement, when the whole amount of the award is shown in one of the four sub-columns a, b, c or d in this Statement.

B.

No. AND DATE OF STATEMENT. _____

Name of work for which land has been acquired _____

No. and date of declaration in _____ Gazette, viz., No. _____, dated _____, page _____.

Statement showing the amount of compensation awarded by the Court of _____ under Section 26 of Act I of 1894.

1	2	3	4	5	6	7	8
Serial No. in the Statement of award under Section 11 of the Act.	Names of persons to whom payment is due under the award.	Amount originally awarded.	Amount paid by Collector under the original award.	Total amount awarded by the Court.	Further payments due.	Remarks.	No. and date of voucher.
		<i>R. a. p.</i>	<i>R. a. p.</i>	<i>R. a. p.</i>	<i>R. a. p.</i>		

No. of Vouchers									
Name of work for which the land has been acquired									
No. and date of declaration in									
Serial No. in Award Statement No.									
Name of payee									
I									
pergunnah									
do hereby acknowledge to have received									
on account of cost of land taken up by Government,									
as detailed on reverse.									
Signature of the payee									
Locality									
the sum of									
pergunnah									
resident of									
in word									

Note.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

No. of Vouchers									
Name of work for which the land has been acquired									
No. and date of declaration in									
Serial No. in Award Statement No.									
Name of payee									
I									
pergunnah									
do hereby acknowledge to have received									
on account of cost of land taken up by Government									
as detailed on reverse.									
Signature of the payee									
Locality									
the sum of									
pergunnah									
resident of									
in word									

Note.—The receipt should be in English, but when the payee is unable to write in English he may give a receipt in the vernacular.

(Reverse of Statement C.)

DETAILS OF LAND, ETC., AND THEIR VALUES.

DETAILS OF LAND, ETC., AND THEIR VALUES.

Mouza _____, Pergunnah _____, Zillah _____: Mouza _____, Pergunnah _____, Zillah _____.

Land _____, Bigha _____, Cotta _____, Chuttack. Land _____, Bigha _____, Cotta _____, Chuttack.

Value _____, Rupees _____ Annas _____ Pies.

Value _____ Rupees _____ Annas _____ Pies.

Consolidated voucher for payment made during _____ *191* _____ *, in accordance with Award statement No.* _____ *, dated* _____ *, on account of land acquired for* _____ *in the district of* _____ *Tehsil* _____ *, Mouza* _____.

[illegible]

Paid in my presence ^{in cash} _{by cheque} to the above persons the total sum of rupees* _____ annas* _____ pies* _____ only.

Dated the _____ 191 .

* In words.

Signature of Officer.

Name of work for which land has been acquired _____

The Sum of Rs. 1000 on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894.

Serial No. in Award Statement No.	Names of parties.	Area of land. Acres.	Amount payable to each.	Re- MARKS.
		of the	R a. p.	
	TOTAL			

Dated _____ 191 .

Received the above amount for credit to
Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

Name of work for which land has been acquired_____

To the Judge of the Court at_____.

The Sum of Rs. _____ on account of Compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.	RE- MARKS.
		Acres.	R	a. p.
		on the		
	TOTAL			

Dated _____ 191 .

Received the above amount for credit to
Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

Name of work for which land has been acquired_____

To the Judge of the Court at _____

The Sum of £ 2 on account of Compensation for land taken up for the above purposes payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894: -

Serial No. in Award Statement No.	Names of parties.	Area of land. Acres.	Amount payable to each.	RE- MARKS
	On the		No.	p.
	TOTAL	.		

Dated _____ 191

Received the above amount for credit to
Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED_____

To the Officer in charge of _____ Treasury.

Please receive for transfer to credit of Revenue deposits the sum of R_____ on account of compensation for land taken up for the above purpose, payable as detailed below :-

Serial No. in Award Statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.	REMARKS.
		Acres.	₹ a. p.	
	TOTAL			

Dated 191 . *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED _____

To the Officer in charge of _____ Treasury.

Please receive for transfer to credit of Revenue deposits the sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below :—

Serial No. in Award State- ment No.	Names of persons to whom due.	Area of land.	Amount payable to each.	REMARKS.
.		Acres.	R a. p.	
	TOTAL .			

Dated *191* . *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.

Insert the following as a new Appendix, numbering it as CC.:—

APPENDIX—CC.

[See Chapter 8, Article 137 (h)].

Rules for the guidance of persons sending patients for treatment and for patients arriving at the Pasteur Institute Kasauli.

1. The Government of India have granted both to Government servants and to such indigent persons as are unconnected with the public service and are not assisted by private employers, etc., certain concessions to enable them, when bit'en by a rabid animal, to proceed without delay to the Pasteur Institute at Kasauli for treatment. These concessions are as follows:—

- (1) Any Government servant, who has difficulty in finding at once the means to enable him to proceed to the institute and whose substantive pay exceeds B100, but does not exceed R500 a month, may be granted an advance sufficient to defray his actual travelling expenses to Kasauli and back, namely, (a) a single fare each way by railway of the class by which he is entitled to travel on duty, and (b) for journeys by road or by river and ocean steamers, the actual cost of transit, not exceeding the amount admissible under rule. He may also be given an advance of one month's pay and be granted one month's casual leave or, when the appointment of a substitute is found necessary, one month's extra privilege leave, any leave required in excess being treated as privilege or sick leave. The sums thus advanced will be recovered in not less than three, but not more than twelve monthly instalments.

- (2) Any Government servant, who has been bitten by a rabid animal and who is too poor to proceed to Kasauli at his own expense, may, provided that he is drawing not more than a substantive pay of Rs. 100 a month, be granted : —
- (a) his actual travelling expenses to Kasauli and back not exceeding the amount admissible under the rule laid down in clause (1) above. [Government servants of the third and fourth classes (as defined in article 1002 of the Civil Service Regulations) may, however, be granted their full actual expenses for journeys by road at the discretion of local Governments] ;
 - (b) an advance of one month's pay ; and
 - (c) one month's casual leave or, when the appointment of a substitute is found necessary, one month's extra privilege leave. (Any leave required in excess will be treated as privilege or sick leave.)
- (3) Government servants drawing not more than Rs. 25 per mensem are entitled to maintenance allowance during treatment as well as during the journey to, and from, the Pasteur Institute, at the rates of daily allowance admissible to officers of third and fourth classes (as the case may be) under article 1063 of the Civil Service Regulations.
- (4) Any Government servant drawing a substantive pay of not more than Rs. 500 a month may, if a member of his family is bitten by a rabid animal and he has difficulty in finding at once the means of sending him or her to the Pasteur Institute, be granted an advance not exceeding the actual travelling expenses [as defined in clauses (1) and (2) (a) above] of the person bitten to Kasauli and back *plus* one month's pay. If his pay does not exceed Rs. 100 a month, an advance of travelling expenses for an attendant, if necessary, may also be given at the rate sanctioned for the patient. The advances will be recoverable in the same manner as those referred to in clauses (1) and (2) (b) above. If his pay does not exceed Rs. 50 a month or if, in the opinion of the Commissioner of the Division or the Head of the Department, special circumstances exist which warrant the grant of an extended concession to a person drawing not more than Rs. 100 a month, the recovery of the amount advanced as travelling expenses for the attendant may be waived altogether or in part. Local Governments or Heads of Departments may also waive in special cases the recovery of the amounts advanced for the travelling expenses of members of families of Government servants whose pay does not exceed Rs. 50 a month.
- (5) Any indigent person unconnected with the public service, who in the opinion of any officer authorized to grant the concession is

unable to proceed to the Pasteur Institute at his own expense, may be granted :—

- (a) 3rd class fare by rail if not receiving a railway concession, and actual expenses of journey by road, river or ocean steamer, as the case may be, to Kasauli and back ;
- (b) maintenance allowance at the following daily rates :—
Europeans and Anglo-Indians Re. 1 during the journey and Rs. 2-8-0 during treatment ; Indians 4 annas a day during the journey and 6 annas a day during treatment.
- (6) Indigent persons including women, children under 16 years of age and men who are, by reason of age or other sufficient cause incapable of travelling alone, may be allowed one attendant to accompany them to the Institute except in the special cases referred to in the note below when more than one attendant may be allowed, the cost being borne, if no railway concession is granted, by the fund to which the charges on account of the patient are debited. Such attendant or attendants may be granted the travelling expenses and maintenance allowance at the rate sanctioned for patients and also wages, not exceeding 4 annas a day, in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the attendant or attendants. (This concession is also admissible to Government servants drawing not more than Rs. 100 a month.)

NOTE.—More than one attendant may be allowed on the authority of one of the authorities mentioned in paragraph 7 (d) above in special cases as, e.g., when the patient is a child unable to travel without the mother or other woman in charge who also requires an attendant, or when the patient is a woman and in addition to one attendant is compelled to take one or more children with her.

2. The following is a short summary of the rules and regulations which have been laid down by the Government of India for the administration of these concessions :—

- (1) Any Government servant, not below such rank as may be fixed by the local Government, is empowered to grant the above-mentioned concessions except the maintenance allowance and return journey charges of indigent patients, which will be paid at Kasauli, and to authorize the immediate departure for Kasauli of any of the classes of persons specified, whether Government servants or indigent persons unconnected with the public service.
- (2) An intimation in the form appended to this memorandum is to be sent by the despatching officer either with the patient (in a closed cover addressed to the Director) or *with as little delay as possible after the despatch of the patient.*
- (3) Allowance for certified indigents and, when admissible, for their attendants also will be drawn as follows :—
(a) Conveyance charges from the arrival station to the Institute may be paid by the Director in exceptional

cases in which indigent patients are not sufficiently provided with funds for their onward journey and are unable to travel on foot owing to the severity of their wounds, ill-health or old age. Such charges will be supported by a certificate of indigence, insufficiency of funds supplied, and incapacity of the patient to travel on foot and will be recovered from the local treasury.

- (b) Maintenance charges for days spent at Kasauli will be advanced by the Director of the Institute and recovered by him from the local Treasury Officer. No refund will be made by the Treasury Officer for any advance made unless vouched for by a certificate stating indigence and the fund from which the expenditure is to be met.
- (c) Travelling allowances and maintenance charges for the return journey will be paid by the Director of the Institute according to the rates admissible to a patient and will be recovered from the local Treasury Officer. The charges will be supported by the intimation received from the officer who is responsible for the original advance and a discharge certificate from the Director in respect of each individual to whom advances are made on these accounts.

NOTE.—These advances will be made from a permanent advance and will be recouped on consolidated bills.

- (4) The Director may also make advances to indigent persons who come to Kasauli paying their own expense up to the landing station but are unable to pay the conveyance charges for the further onward journey or to maintain themselves there or to pay for their return journey. The possibility of recovering these advances should then be investigated in the following manner. The Director should correspond direct with the officers in charge of the districts to which the patients, to whom advances have been made, say they belong, and should ask them to take over for investigation claims in respect of the advances made. District officers should also take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director that they have done so. The Director should then recover the amounts advanced from the Treasury, producing the district officers' "acceptances" as vouchers, and the claims should then be passed on to the provinces concerned—to be adjusted as the amounts advanced are recovered or written off under the local rules. Any sum which is found to be irrecoverable after being passed on to a district officer will be debited to the province concerned as a provincial charge under the head "32—Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute, Kasauli." Otherwise, *i.e.*, if no district officer takes over the claim, the Director will send to the Treasury Officer a

certificate to this effect, on which the advance will be refunded to the Director. The amount will then be adjusted finally in the books of the Accountant General, Punjab, under the head specified above.

- (5) With regard to indigent patients who are sent, for treatment, from the Pasteur Institute to the Civil or Cantonment General Hospital, Kasauli, or are admitted into the Rabies Hospital, the Director will, in the first instance, defray the expenses connected with their diet and hospital charges and, in case of death, of their burial or cremation, as the case may be, and recover the cost in the same way as in the cases referred to in clauses (3) (b) and (4) above.
- (6) The Director of the Institute may, on the production of satisfactory proof of identity and of adequate evidence that the patient, if a Government servant, did not receive an advance of one month's pay admissible to him under these rules and regulations as a recoverable loan, grant to such a Government servant an advance not exceeding one month's pay, intimating the grant to the head of the Department to which the Government servant belongs with a view to the recovery of the sum advanced from his salary in not less than three, but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recovered by the Director from the Treasury Officer at Kasauli, who will arrange to pass it on to the province concerned. Subject to the same conditions of proof and recovery, the Director may also make, in very special cases, a further advance, not exceeding half a month's pay, to a Government servant who has already received an advance of one month's pay before his departure for Kasauli but has run short of funds while under treatment. Any of the above advances may also be granted subject to the above conditions of proof and recovery, if applied for in the case of the family of a Government servant undergoing treatment at the Institute.

FORM OF INTIMATION.

(a) _____ is hereby directed to proceed for Anti-rabic treatment to Kasauli and is allowed to take (b) _____ as his attendant. He is a (c) _____ sent at the expense of (d) _____ who will bear all further charges in connection with his treatment.

He has been granted the concessions noted on reverse.

Substitute “Officer-in-charge” for “Imperial Bank of Persia” against the entry ‘Bushire’ in the list under ‘India.’

15th list—1-11-16.

treasury for payment of Establishment and Travelling allowance bills of the P. W. D. Department.

(f)—Allowed to issue Remittance Transfer Receipts direct on the Baibar sub-treasury for payment of Establishment and Travelling allowance bills of the P. W. D.

(g)—Allowed to issue Remittance Transfer Receipts direct on the Arvi sub-treasury for payment of Establishment and Travelling allowance bills of the P. W. D.

(h)—Allowed to issue Remittance Transfer Receipts direct on the Bhainsdehi, Multai and Lakhuadon sub-treasuries for payment of Establishment and Travelling allowance bills of the P. W. D.

(i)—Allowed to issue Remittance Transfer Receipts direct on the Banda sub-treasury for payment of Establishment and Travelling allowance bills of the P. W. D.

[9th list—1-7-15]

Nothing for maintenance at Kasauli and return journey expenses has been advanced to him.

Station _____

Signature _____

(Despatching Officer).

Dated the _____ 19 .

Designation _____

- (a) Name of the patient.
 (b) Name of the attendant (if any sent).
 (c) 1. Government servant.
 2. Local Fund servant.
 3. Municipal servant.
 4. Member of the family of No. 1, 2 or 3.
 5. Indigent person.
 (d) 1. Government, if so, also state, Provincial or Imperial Revenues.
 2. Municipal Fund.
 3. Local Fund.

N.B.—Nothing to be stated against (d) if the patient is a Government servant.

(REVERSE.)

List of concessions granted to _____ sent for anti-rabic treatment.

Advance of one month's pay _____

Road journey allowance to the entraining Railway Station _____

class Railway fare (_____ tickets) to _____

Third class free tickets from _____ to _____

class Steamer or boat hire R _____ per head from _____ to _____

C

Diet *en route* _____ days at _____ per day

Road journey allowance Kalka to Kasauli :—

Mileage R _____

Rickshaw R _____

Pony hire R _____

Coolie R _____

Note 1.—Copies of this form may be obtained gratis on application at the nearest dispensary or police station.

Note. 2.—Rates of conveyances plying between Kalka and Kasauli.

	R	A.	P.		R.	A.	P.
Coolie	0	5	9	Pony, 1st class	2	9	9
Baggage mule	0	15	0	Pony, 2nd Class	1	9	9
Dooly	2	6	0	Dandy (8 coolies)	4	12	0
				Rickshaw (8 coolies)	5	4	0

[20th List—2-1-18.]

Page 323 Appendix D

Add and the Commandant of the Central School of Musketry after "Officer Commanding" under note (d) in the footnote.

2nd List—1-6-13.

Page 323—Appendix D.

In the list under "India" insert the following entry under "Delhi":—

Delhi Sub-Treasury (b) | Officer-in-charge.

15th list—1-11-16.

Appendix D.—India, page 323—

Add a new entry below "Coorg (Mercara)" in the proper columns:—

Delhi Bank of Bengal, Delhi.

1st List—10-3-13.

APPENDIX D.

[See Chaps., 9 and 21.]

List of Treasuries which Issue and Cash Bills.

[NOTE.—Bills drawn on Government account on the Presidency Banks of Bengal, Madras and Bombay, should be addressed to those Banks, and not to their Secretaries. Those drawn on their branches conducting Government business should also be addressed to the Bank itself with the name of the station added, thus: "Bank of Bengal, Dacca," "Bank of Bombay, Poona."

2. The treasuries of Hyderabad, Deccan, and of Hyderabad, Sind, as also those of Nowgong, Bundelkhand, and of Nowgong, Assam, must always be quoted by their full name so as to prevent confusion.]

Treasury.	Officer on whom bills may be drawn.
India.	
Calcutta	Bank of Bengal, Calcutta.
Ajmer	Officer in charge.
Nasirabad Sub-Treasury (b)	Ditto.
Bushire (a)	Imperial Bank of Persia.
Coorg (Mercara)	Officer in charge.
Hyderabad, Deccan	Bank of Bengal, Hyderabad.
Indore	Bank of Bombay, Indore.
Muskat (a)	Political Agent.
Nepal (Khatmandu)	Resident.
Nowgong, Bundelkhand	Officer in charge.
Port Blair (a)	Ditto.
Quetta	Ditto.
Fort Sandeman Sub-Treasury (b)	Ditto.
Loralai Sub-Treasury (b)	Ditto.
Nushki Sub-Treasury (b)	Ditto.
Sambhar	Assistant Commissioner, N. I. S. R.
Pachbadhra Sub-Treasury (c)	Ditto.
Sehore	Political Agent, Bhopal.
Turkish Arabia (Bagdad)	Political Resident.

Central Provinces.

Akola	Bank of Bombay, Akola.
Amraoti	Ditto, Amraoti.
Balaghat	Deputy Commissioner.
Betul	Ditto.
Bhandara	Ditto.
Bilaspur	Ditto.
Buldana	Ditto.
Chanda	Ditto.
Chhindwara	Ditto.
Damoh	Ditto.
Drug	Ditto.
Hoshangabad	Ditto.
Pachmari Sub-Treasury (d)	Officer in charge.
Jubbulpore	Deputy Commissioner.

(a) Issues bills, but may be drawn on for public purposes only.

(b) Only issues bills, but cannot be drawn upon.

(c) Only cashes supply bills drawn by Ajmer, but does not issue any bills.

(d) Only cashes remittance transfer receipts drawn in favour of the "Officer Commanding, Pachmari" but does not issue bills and the Commandant of the

centre at Sehore of Muskatary"

See Chap. 11

Treasury.	Officer on whom bills may be drawn.
Central Provinces—continued.	
Mandla	Deputy Commissioner.
Nagpur	Bank of Bengal, Nagpur.
Narsingpur	Deputy Commissioner.
Nimar (Khandwa)	Ditto.
Raipur	Ditto.
Saugor	Ditto.
Seoni	Ditto.
Wardah	Ditto.
Yeotmal	Ditto.

Burma.

Akyab	Bank of Bengal, Akyab.
Paletwa Sub-Treasury (a)	Officer in charge.
Bassein	Deputy Commissioner.
Bhamo	Ditto.
Henzada	Ditto.
Insein (c)	Ditto.
Katha (Myadaung district)	Ditto.
Kindat (Upper Chindwin district)	Ditto.
* Falam Treasure Chest (a)	Officer in charge.
Kyauk-phyu	Deputy Commissioner.
Kyaukse	Officer in charge.
Lashio (Northern Shan States)	Superintendent, Northern Shan States.
Magwe	Deputy Commissioner.
Mandalay	Ditto.
Maymyo	Ditto.
Maubin (Maubin district)	Ditto.
Meiktila	Ditto.
Mergui	Ditto.
Minbu	Ditto.
Kanpetlet (b)	Officer in charge.
Mogok (Ruby Mines district)	Deputy Commissioner.
Monywa (Lower Chindwin district)	Ditto.
Moulmein (Amherst district)	Bank of Bengal, Moulmein.
Myaungmya	Deputy Commissioner.
Myingyan	Ditto.
Myitkina	Ditto.
Pakokko	Ditto.
Pegu	Ditto.
Prome	Ditto.
Pyapön (Pyapon district)	Ditto.
Rangoon	Bank of Bengal, Rangoon.
Sagaing	Deputy Commissioner.
Sandoway	Ditto.
Shwebo	Ditto.
Taunggyi (Southern Shan States)	Superintendent, Southern Shan States.
Tavoy	Deputy Commissioner.
Tharrawaddy	Ditto.
Thaton	Ditto.
Thayetmyo	Ditto.
Toungthoo	Ditto.
Yamethin	Ditto.

(a) Authorised to issue Remittance Transfer Receipts only. Falam Treasure chest also cashes R. T. Receipts issued for remittance of pay, etc., of the Military Policemen transferred to the Chin Hills.

(b) Authorised to issue and cash Local Remittance Transfer Receipts for the purposes of remitting pay, etc., of Military Police.

(c) Authorised to issue and cash Remittance Transfer Receipts.

(d) *see slip*

Page 324, Appendix D—

Against Raipur in the list of treasuries under Central Provinces *substitute* the letter (*e*) for (*d*) as inserted by the 9th List of Corrections, dated the 1st July 1915, and *alter* the footnote accordingly.

14th List—1-7-16.

Appendix D, page 324—

Against Raipur in the list of Treasuries under Central Provinces put the letter (d) and insert the following footnote :—

(d)—Allowed to issue Remittance Transfer Receipts direct on the Sanjari Balodi Mungeli and Janjgir sub-treasuries for payment of Establishment and Travelling allowance bills of the P. W. D.

-----[9th list—1-7-15.]

Page 324, Appendix D—

the letter (d) against Papun sub-treasury, in the Burma list as introduced by the 7th list of corrections dated the 15th January 1915, substitute letter (c).

[10th list—1-10-15.]

Page 324, Appendix D—

Under Burma, *add* the following new entry in its proper place:—

“ Putao (c) 1 Deputy Commissioner.”

6th list—1-8-14

Appendix D, page 324—

Insert the following in their proper places in the Burma List:—

Under Kindat—

Kalemyo (d)	:	:	:	:	|	Officer in charge.
Kalewa (d)	:	:	:	:	|	Ditto.

Under Moulmein—

Papun (d)		Officer in charge.
-----------	---	---	---	---	--	--------------------

Insert the following footnote:—

(d) Authorised to cash Remittance Transfer Receipts for remittances of pay, etc., of military policemen issued by the Falam Treasury.

7th List—15-1-15.

Page 325, Appendix D.—

Insert the following under “Manbhoom (Purulia)” in the Bihar and Orissa list.

Dhanbaid (b) . . . Officer in charge.

Add the following footnote :—

(b) Authorised to issue Remittance Transfer Receipts required by the Jharia Water Board and Mines Board of Health.

[17th List—1-4-17.]

Page 325, Appendix D—

Insert the following under Lakhimpur in the Assam List :—

Sadiya Treasure Chest (a)	|	Political Officer.
---------------------------	--	--------------------

Foot-note (a) — Authorised to issue supply bills on Calcutta *at par* and issue and cash Remittance Transfer Receipts.

14th List—1-7-16.

Page 325, Appendix D.—

*Insert the following at the beginning in the list of treasuries
under Bihar and Orissa.*

Angul.

|

Deputy Commissioner.

[20th List—2.1.18.]

Treasury.	Officer on whom bills may be drawn.
Assam.	
Cachar (Silchar)	Deputy Commissioner.
Darrang (Tezporo)	Ditto.
Garro Hills (Tura)	Ditto.
Goalpara (Dhubri)	Ditto.
Imphal	Political Agent.
Kamrup (Gauhati)	Deputy Commissioner.
Khasi Hills (Shillong)	Ditto.
Lakhimpur (Dibrugarh)	Ditto.
Lushai Hills (Aijal)	Superintendent.
Naga Hills (Kohima)	Ditto.
Nowgong, Assam	Deputy Commissioner.
Jorhat	Ditto.
Sylhet	Ditto.

Bengal.

Bakarganj (Barisal)	Collector.
Bankura	Ditto.
Beerbhoom (Soory)	Ditto.
Bogra	Ditto.
Burdwan	Ditto.
Caicutta	See under "India."
Chittagong	Collector.
Dacca	Bank of Bengal, Dacca.
Darjeeling	Deputy Commissioner.
Dinajpur	Collector.
Faridpur	Ditto.
Hooghly	Ditto.
Howrah	Ditto.
Jalpaiguri	Deputy Commissioner.
Jessore	Collector.
Khulna	Ditto.
Malda	Ditto.
Midnapore	Ditto.
Moorshedabad (Berhampore)	Ditto.
Mymensingh	Ditto.
Noakhali	Ditto.
Nuddea (Krishnagar)	Ditto.
Pubna	Ditto.
Rajshahi	Ditto.
Rungpur	Ditto.
Tipperah (Comilla)	Ditto.
24-Pargunnahs (Alipore)	Ditto.
Barrackpore Sub-division	Officer in charge.

Bihar and Orissa.

Balasore	Collector.
Bhagalpore	Ditto.
Chumparan (Motiharee)	Ditto.
Cuttack	Ditto.
Durbhanga	Ditto.
Gya	Ditto.
Hazaribagh	Deputy Commissioner.
Manbhoom (Purulia)	Ditto.
Monghyr	Collector.
Mozufferpore	Ditto.
Nya Doomka	Deputy Commissioner.

For the words "Kheri (Mohamdi)" in the list of Treasuries under United Provinces of Agra and Oudh substitute "Kheri (Lakhimpur)."

326

APPENDIX D.

Treasury.	Officer on whom bills may be drawn.
Bihar and Orissa—continued.	
Palamow	Deputy Commissioner.
Patna	Bank of Bengal, Patna.
Pooree	Collector.
Purneah	Ditto.
Ranchi	Deputy Commissioner.
Sambalpur	Ditto.
Saran (Chupra)	Collector.
Shahabad (Arrah)	Ditto.
Singhbhoom (Chybassa)	Deputy Commissioner.

United Provinces of Agra and Oudh.

Agra	Bank of Bengal, Agra.
Allahabad	Ditto, Allahabad.
Aligarh	Collector.
Almora	Deputy Commissioner.
Ranikhet Sub-division	Officer in charge.
Azamgarh	Collector.
Bahraich	Deputy Commissioner.
Ballia	Collector.
Banda	Ditto.
Barabanki	Deputy Commissioner.
Bareilly	Collector.
Basti	Ditto.
Benares	Bank of Bengal, Benares.
Bijnour	Collector.
Budaun	Ditto.
Bulandshahr	Ditto.
Cawnpore	Bank of Bengal, Cawnpore.
Dehra Dun	Superintendent.
Chakrata Sub-division	Officer in charge.
Mussooree Sub-division	Ditto.
Etah	Deputy Collector.
Etawah	Collector.
Farukhabad	Ditto.
Fatehpur	Ditto.
Fyzabad	Deputy Commissioner.
Gazipur	Collector.
Gonda	Deputy Commissioner.
Gorakhpur	Collector.
Hamirpur	Ditto.
Hardoi	Deputy Commissioner.
Jalaun	Ditto.
Jaunpur	Collector.
Jhansi	Deputy Commissioner.
Kheri (Mahamdi)	Officer in charge.
Lucknow	Bank of Bengal, Lucknow.
Mainpuri	Collector.
Meerut	Ditto.
Mirzapur	Ditto.
Moradabad	Ditto.
Muttra	Ditto.
Muzaffarnagar	Ditto.
Naini Tal	Assistant Commissioner.
Partabgrah	Deputy Commissioner.

See slip

Appendix D, page 326—

In the list of treasuries under United Provinces of Agra and Oudh, for “Almora” and “Ranikhet Sub-division” read “Almora Sub-treasury,” and “Almora District treasury at Ranikhet” respectively.

[9th list—1-7-15.]

Page 326, Appendix D—

In the list under "Bihar and Orissa" insert the following entry under "Shahabad (Arrah)."

Buxar sub-treasury (a)

Officer in charge.

Also add the following Foot-note :—

(a) All the treasuries in the Province are authorised to issue Remittance Transfer Receipts on this sub-treasury for the purpose of making payments for supplies made from the Buxar Central Jail.

Against "Dudhi sub-treasury" under "United Provinces of Agra and Oudh" insert the letter "(b)" and alter "Note (a)" inserted by the 7th list of corrections to "Note (b)."

Insert the following below Purneah in the list of treasuries under Bihar and Orissa.

"Kissengunge (c)	Officer in charge".
------------------	---	---	---	---	---------------------

Footnote—(c) Can issue supply bills on the Bank of Bengal, Calcutta, and also on the District treasuries in Bihar and Orissa and cash bills drawn on it by the Accountant General, Bengal.

13th List—1-4-16.

Page 326, Appendix D.—

Add the following as a separate sentence at the end of footnote (a), inserted by the 12th list of corrections:—

“The sub-treasury may also issue Remittance Transfer Receipts for payment of bills of firms with which the jail transacts business.

[17th List—1-4-17.]

Appendix D, page 326—

In the list under "United Provinces of Agra and Oudh" insert the following entry under Mirzapur:—

Dudhi Sub-Treasury (a)	Officer in charge.
------------------------	--------------------

Also add the following footnote:—

"(a) Authorised to cash supply bills only, issued from the Headquarters Treasury at Mirzapur."

Appendix D, page 327—

Cancel the entry relating to “Kangra sub-division” from the list of treasuries under Punjab.

[9th list—1.7.16.]

Appendix D.—Punjab, page 327—

Strike out the entry relating to “Delhi.”

1st List—10-3-13.

Page 327, Appendix D. (Punjab)—

Cancel the entry relating to “Attock sub-division” from the list of treasuries under Punjab.

5th list, 1-4-14.

Appendix D, page 327—

In the list under "Punjab" substitute the following for the last sentence in the Footnote (a):—

"Murree cashes bills and issues Remittance Transfer Receipts during the summer months only, but is also authorised to issue supply bills on the Headquarters Treasury at Rawalpindi throughout the year for its resource requirements."

7th List—15-1-15.

Treasury.

Officer on whom bills may be drawn.

United Provinces of Agra and Oudh—continued.

Pilibhit	Collector.
Rae Bareli	Deputy Commissioner.
Roorkee	Officer in charge.
Saharanpur	Collector.
Shahjahanpur	Ditto.
Sitapur	Deputy Commissioner.
Sultanpur	Ditto.
Unao	Ditto.

Punjab.

Amritsar	Deputy Commissioner.
Atock (Campbellpur)	Ditto.
Attock Sub-division	Officer in charge.
Dera Ghazi Khan	Deputy Commissioner.
Delhi	Bank of Bengal, Delhi.
Dharamsala	Deputy Commissioner.
Kangra Sub-division	Officer in charge.
Ferozepur	Deputy Commissioner.
Gilgit (b)	Political Agent.
Gujranwallah	Deputy Commissioner.
Gujrat	Ditto.
Gurdaspur	Ditto.
Dalhousie Sub-division (a)	Officer in charge.
Gurgaon	Deputy Commissioner.
Hissar	Ditto.
Hoshiarpur	Ditto.
Jhang	Ditto.
Jhelum	Ditto.
Jhullunder	Ditto.
Kashmir (b)	Resident.
Karnal	Deputy Commissioner.
Lahore	Bank of Bengal, Lahore.
Ludhiana	Deputy Commissioner.
Lyalpur	Ditto.
Mianwali	Ditto.
Mooltan	Ditto.
Montgomery	Ditto.
Muzaffargarh	Ditto.
Rawalpindi	Ditto.
Murree Sub-division (a)	Officer in charge.
Rohtak	Deputy Commissioner.
Sialkot	Ditto.
Shahpur	Ditto.
Simla	Bank of Bengal, Simla.
Umballa	Deputy Commissioner.
Kasauli Sub-division (c)	Officer in charge.

(a) A bill drawn on the district treasury may be made payable at these sub-divisions by being forwarded, unreceipted, to the Treasury Officer of the district, with a request that it may be so endorsed for payment and forwarded to the payee, whose address must be given. If it has been granted for private purposes, the Treasury Officer will forward it service bearing; if for public purposes, free. ~~Murree cashes bills and issues Remittance Transfer Receipts during the summer months only.~~ *see slip*

(b) Issues bills but cannot be drawn upon.

(c) The Kasauli sub-treasury used only to cash bills, but has been authorised to issue Remittance Transfer receipts from 1st April 1884.

Treasury.	Officer on whom bills may be drawn.
-----------	-------------------------------------

North-West Frontier Province.

Bannu (Edwardesabad)	Deputy Commissioner.
Miramshah Sub-division	Officer in charge.
Dera Ismail Khan	Deputy Commissioner.
Wana Sub-division	Officer in charge.
Hazara (Abbottabad)	Deputy Commissioner.
Dungagali Sub-division	Officer in charge.
Kohat (f)	Ditto.
Kurram (b)	Ditto.
Peshawar	Deputy Commissioner.
Mardan Sub-division (a)	Officer in charge.
Nowshera Sub-division	Ditto.

Madras.

Anuntapur	Collector.
Bangalore (c)	Resident.
Bellary	Collector.
Chingleput (Saidapat) (c)	Ditto.
Chittoor	Ditto.
Coimbatore (c)	Bank of Madras, Coimbatore.
Cuddapah	Collector.
Ganjam (Chatrapore)	Ditto.
Chicacole Sub-division (a), (d)	Officer in charge.
Godavari (Coconada)	Bank of Madras, Coconada.
Rajahmundry (a), (d)	Officer in charge.
Peddapur (a), (d)	Ditto.
Guntur	Bank of Madras, Guntur.
Kistna (Masulipatam)	Ditto, Masulipatam.
Ellore (a), (d)	Officer in charge.
Kurnool	Collector.
Madras	Bank of Madras, Madras.
Madura	Collector.
Malabar (Calicut)	Bank of Madras, Calicut.
Nilgiris (Ootacamund) (c)	Ditto, Ootacamund.
Coonoor Sub-division	Officer in charge.
Nellore	Collector.
North Arcot (Vellore)	Ditto.
Ramnad (Madura)	Ditto.
Salem	Ditto.
South Arcot (Cuddalore)	Ditto.
South Canara (Mangalore)	Bank of Madras, Mangalore.
Tanjore	Collector.
Tinnevely	Ditto.
Travancore (Trivandrum) (c)	Resident.
Trichinopoly	Collector.
Vizagapatam	Ditto.

(a) A bill drawn on the district treasury may be made payable at these sub-divisions by being forwarded, unreceipted, to the Treasury Officer of the district, with a request that it may be so endorsed for payment and forwarded to the payee, whose address must be given. If it has been granted for private purposes, the Treasury Officer will forward it service bearing; if for public purposes, free.

(b) Issues bills but does not cash them.

(c) Issues bills, but may be drawn on for public purposes only.

(d) Only remittance transfer receipts on account of Superintendent of Family payments of Madras may be endorsed for payment at these sub-treasuries.

(e) Authorised to cash R. T. R. only.

(f) Issues R. T. Rs. on Kurram Treasury only.

Page 328, Appendix D—

Substitute the following entries for the existing ones against the undermentioned treasuries in the list under “ Madras ”.—

Bangalore.	Bank of Madras, Bangalore.
Madura	Ditto, Madura.
Ramnad (Madura)	Ditto, Madura.
Salem	Ditto, Salem.
Travancore (Trivandrum)	Ditto, Trivandrum.

14th List—1-7-16.

Page 328, Appendix D.—

Against "Hazara" and "Kohat" in the list of treasuries under N.-W. F. Province, place the letter (g) and add the following footnote :—

(g) Authorised to issue, for military purposes, Remittance Transfer Receipts on the military treasure chests at Malakand and Drosh on requisitions from officers commanding units.

[17th List,—1-4-17.]

Page 328, Appendix D—

Omit the letter (f) *against* Kohat in the list of treasuries under North-West Frontier Province.

Against “Coonoor Sub-division” in the list of treasuries under Madras place the letter (e).

14th List—1-7-16.

Page 328, Footnote (b), Appendix D—

Substitute the following :—

“Issues bills but does not cash any, except Remittance Transfer Receipts issued by Kohat Treasury.”

Page 328, Footnote (f), Appendix D—

Cancel this footnote.

Insert the following in their proper places in the Madras list :—

Under Tanjore—

Kumbakonam (f)

Officer in charge.

Mannarguddi (f)

“
Bank of Madras, Negapatam.

Negapatam (f)

Under Madura—

Dindigal (f)

Officer in charge.

Under Tinnevelly—

Tuticorin (f)

Bank of Madras, Tuticorin.

Also *add* the following foot-note :—

(f) Remittance Transfer Receipts can be issued direct on these sub-treasuries without limit as to amount.

Under "Bombay" add in their proper places 2 new entries:—

Palanpur (a)	:	:	:	:	:	Political Agent, Palanpur.
Sadra (a)	:	:	:	:	:	Do. Mahi-Kantha.

2nd List—1-6-13.

APPENDIX D.

329

Treasury.	Officer on whom bills may be drawn.
-----------	-------------------------------------

Bombay.

Aden (a)	Political Resident.
Ahmedabad	Bank of Bombay, Ahmedabad.
Ahmednagar	Collector.
Baroda (a)	Agent, Governor General.
Belgaum	Collector.
Bijapur (late Kaladgi)	Ditto.
Bombay	Bank of Bombay, Bombay.
Broach	Ditto, Broach.
Cutch (Bhuj) (a)	Political Agent.
Dharwar	Collector.
Dhulia	Ditto.
Hyderabad, Sind	Bank of Bombay, Hyderabad (Sind)
Jalgaon (East Khandesh)	Ditto, Jalgaon.
Kaira	Collector.
Kanara (Karwar)	Ditto.
Kolaba (Alibag)	Ditto.
Karachi	Bank of Bombay, Karachi.
Larkana	Collector.
Mirpurkhas	Ditto.
Nasik	Ditto.
Poona	Bank of Bombay, Poona.
Palanpur (a) Sub-Treasury	Political Agent, Palanpur
Mawal	Officer in charge.
Rajkote (a)	Bank of Bombay, Rajkote.
Ratnagiri	Collector.
Safara	Ditto.
Sukkur	Bank of Bombay, Sukkur.
Sholapur	Ditto, Sholapur.
Surat	Ditto, Surat.
Thana	Collector.
Sadra	Political Agent, Mahi-Kantha

Mysore. (b)

Bangalore	See under "Madras."
Chikmagalur	
Chituldroog	
Hasan	
Kolar	
Mysore	
Shimoga	
Sucklasipore	
Tumkur	

(a) Issues bills but may be drawn on for public purposes only.

(b) No bills can be drawn on any treasury in Mysore; should it be necessary to make any remittance on public service, transfer receipts may be granted on the Bangalore (under Madras) treasury in favour of the District Officer to whom the amounts are to be remitted. Similarly, District Officers in Mysore, having occasion to make a remittance on public service to any British district, must obtain a transfer receipt from the Bangalore treasury.

APPENDIX E.

Stock Certificates.

NOTIFICATION (No. 6318-A., DATED 28TH DECEMBER 1894) REFERRED TO IN ARTICLE 228.

The attention of holders of Government Promissory Notes, who hold them as an investment of more or less permanence, and not for the purpose of immediate sale, is called to the advantages afforded by the system of registration in Book Debt Account.

Registration and Issue of Stock Certificate.

2. Government Promissory Notes of the $3\frac{1}{2}$ per cent. loans may, at the option of the holders, be registered in Book Debt Account, non-transferable stock certificates being issued in lieu.

3. Government Promissory Notes intended for conversion into Book Debt must be surrendered either at the Public Debt Office, Bank of Bengal, Madras, or Bombay, or at the treasury at which interest is payable, together with a written application; forms of which will always be available at the Banks of Bengal, Madras, and Bombay, and may be obtained through the Treasury Officer.

4. The holder will receive in exchange for the consolidated amount of such Notes a stock certificate of the loan to which the Notes appertain, or of any other loan to which he may (subject to the conditions set forth in Notification No. 5288-A., dated 19th October 1894, Article 214, Civil Account Code) desire to transfer his holding.

Reconversion into Promissory Notes.

5. A holder of a stock certificate wishing to reconvert the whole or any portion of the sum it represents into Promissory Notes of the relative loan, may do so by tendering it either to the Bank of Bengal, Madras, or Bombay, or at the treasury at which the interest is payable, endorsed thus :—

“Received in lieu of this stock certificate Government Promissory Notes of ₹ each together with a new stock for the balance amounting to ₹).

But Promissory Notes can be issued only in sums of ₹100 or in multiples of that sum.

Sale or Transfer of Stock.

6. All sales or transfers of Government stock registered in the Book Debt Account must be made in even hundreds of rupees, and by transfer to be executed in the books of the Bank by the registered holder or his duly constituted Attorney. Such transfer is exempt from stamp-duty. Deeds of transfer forms can be obtained from the Bank of Bengal, Madras, or Bombay, directly, or through the Treasury Officer.

7. When the transfer has been duly executed and the original certificate lodged at the Bank, the transferee will receive a new certificate.

8. In cases where only a portion of the stock is transferred, the portion so conveyed will be noted on the back of the original certificate, and the purchaser will receive a certificate for an amount corresponding to the portion transferred.

9. Forms of transfer and of special Powers-of-Attorney for effecting sales or purchases are always available at the Banks of Bengal, Madras, and Bombay, on payment of a trifling fee.

Transfer to London.

10. Proprietors of stock certificates who may be desirous of transferring the whole or any portion of the amount to England can, on application, obtain from the Bank of Bengal, Madras, or Bombay, a non-transferable certificate, on production of which at the Bank of England the amount of stock so advised will be registered in the name of the payee and a certificate issued for the same.

Fees.

11. No enfacement or renewal fees will be levied in respect of the issue of stock certificates; but each such certificate issued by the Bank of Bengal, Madras, or Bombay, will be chargeable at the rate of one rupee for every Rs.5,000 or part of Rs.5,000.

12. A fee of four annas per cent. is chargeable on each Note issued in lieu of a stock certificate, if the Note does not exceed Rs.100, and of one rupee if it exceeds that sum.

Payment of Interest.

13. Warrants for the interest due on Registered Debt may be made payable at Public Debt Office or at any Government Treasury.

14. In the absence of any special arrangement, the interest warrant will, if payable at the Public Debt Office, be delivered, on or after due date, to the Registered Proprietor or his Agent, or to the bearer of a letter from either of them on personal application for it. If it is payable at a Treasury, it will be sent to such Treasury, and will be similarly delivered by the Treasury officer to the Registered Proprietor or his Agent or to the bearer of a letter from either of them.

15. But, if preferred, the Warrant will be sent by post to the Registered Proprietor or his Agent at any address mentioned in a written application which may be made once for all, and will be acted upon until it is revoked.

16. The warrants will be paid on presentation at the Public Debt Office or the Treasury, as the case may be.

Form of Certificate.

17. The form in which stock certificates will be issued under this Notification is printed below.

[NOT TRANSFERABLE BY ENDORSEMENT.]

Book Debt of the _____ per cent. Loan of _____

_____ Certificate No. _____

R

I hereby certify that _____

is the registered Proprietor of Rupees _____

Government Stock of the _____ per cent. Loan of _____

_____ which bears interest at _____ per cent. per

annum, payable half-yearly from _____

PUBLIC DEBT OFFICE: }

BANK OF _____ ;

Dated _____ 191 _____ }

Comptroller General

or

Accountant General.

Superintendent.

Rules regarding Stock of the various Loans held in Book Debt, Public Debt Office, Banks of Bengal, Bombay, and Madras.

1. May be held, and sales effected, in "even hundreds" of rupees.
2. Certificate not negotiable by endorsement.
3. Sales to be effected by deed free of stamp-duty.

4. Deed to be executed by Principal, or by Attorney under Power of Sale properly stamped.
5. Deeds and forms of Powers are procurable at Public Debt Office, Banks of Bengal, Bombay, and Madras.
6. In case of sale, certificate to be surrendered.
7. Stock may be converted into Government Promissory Notes in even hundreds of rupees, and for this purpose may be surrendered either at the Public Debt Office or at the Treasury where interest is payable.
8. When Stock is required to be converted into Promissory Notes, certificates to be receipted "Received in lieu of this stock certificate Government Promissory Notes of R each (together with a new stock certificate for the balance amounting to R)."
9. A fee of four annas per cent. is chargeable on each Note issued in lieu of a Stock Certificate if the Note does not exceed R400, and of one rupee if it exceeds that sum.
10. No enfacement or renewal fees charged for issue of Stock Certificates; but each such certificate issued by the Bank of Bengal, Madras, or Bombay to be charged at the rate of one rupee for every R5,000 or part of R5,000.
11. Interest may be drawn on such stock by Principal, or his Attorney under properly stamped power.
12. Interest warrants will be issued on due date without previous tender of Stock Certificate.
13. Interest warrants will be made payable either at a Government Treasury or at one of the Public Debt Offices, Calcutta, Madras, or Bombay, and will be delivered either to Principal or Attorney, or to bearer of a letter from either of the former, or will be sent to the Treasury at which payment is required, or direct by post to the Proprietor or his Attorney on written application being made to that effect.
14. Stock may be transferred between Calcutta, Bombay, and Madras, by surrender of the Stock Certificate which will be exchanged for another of which the interest is payable at the specified Public Debt Office.
15. Stock is transferable to London by the Bank of Bengal, Madras, or Bombay and in even hundreds.
16. Notes of the $3\frac{1}{2}$ per cent. Loans of 1842-43, 1854-55, 1st May 1865, 1879 and 1900-01 will be taken in exchange for Stock Certificates of any of those loans provided that no transfer is admissible to the $3\frac{1}{2}$ per cent. Loan of 1900-01 from any of the other $3\frac{1}{2}$ per cent. Loans. (See Financial Department Notification No. 4191A., dated 16th August 1900.)

APPENDIX G.

(See Chap. 18, Art. 303.)

Model Form of Security Bond to be taken from Treasurers.

(Local Governments and Administrations have power to fix the precise terms of the bond without reference to the Government of India.)

Financial Department Resolution No. 760-A., dated 10th February 1906.]

In their Resolution in the Finance and Commerce Department, No. 3857, dated the 5th November 1885, the Government of India circulated, as a model, a form of security bond to be taken from Treasurers or other officers of Government entrusted with the charge of public money. They have recently had under their consideration the desirability of slightly modifying this bond, and the Governor General in Council is now pleased to direct that it be replaced by the form reproduced below. It is to be understood that the form now prescribed is a model only, Local Governments and Administrations having power to fix the precise terms of such bonds without reference to the Government of India. It is left to them to decide whether existing Treasurers should be required to execute bonds in the revised form.

Form of Security Bond.

Know all men by these presents that _____ (Principal) _____ of _____ (1st Surety) (2nd Surety) _____ of _____ are held and firmly bound unto the Secretary of State for India in Council in the sum of R. _____ to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves _____ heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this _____ day of _____ 191 _____, and each of us the said _____ doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at _____ other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

Whereas the above bounden _____ was on the _____ day of _____ 191 _____, appointed to and now holds and exercises the office of Treasurer at _____; *and whereas* by virtue of such office the said _____ has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the place appointed for the custody thereof respectively of all money, specie, bullion, coin, jewels, Government currency notes, stamp and Government securities of whatever description, gold, silver, copper, lead, goods, stores, chattels or effects stored and used at received into or despatched from the Treasury of _____ or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever; *and whereas* the said _____ as such Treasurer as aforesaid is also responsible that all such moneys, specie, bullion, coin, jewels, Government currency notes, stamps and Government securities of whatsoever description, gold, silver, copper, lead, goods, stores, chattels or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said Treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to; *and whereas* the said _____ is bound from time to time whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid, and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officer may appoint; *and whereas* the said _____ is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to prepare and submit; *and whereas* the bulk of the said property remains as well in the care charge and custody of he Treasury officer for the time being at _____ as of the said _____

but as between himself and the said Secretary of State for India in Council he the said _____ is alone responsible and answerable therefor and for every part thereof; *and whereas* the responsibility of the said _____ for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and at such places as the district officer of _____ or other the person exercising his functions for the time being under the sanction of the Government _____ may direct; *and whereas* the said _____ in consideration of his said appointment has delivered to and deposited with and endorsed over to _____ as such district officer as aforesaid Government securities to the extent of Rs. _____ of which the numbers, amounts and other particulars are set forth and specified in the Schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed, wasted, embezzled, stolen, misspent, lost, misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said _____ or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers, servants, clerks, sircars, cash-keepers, poddars, coolies or other persons serving under him the said _____, or any person acting for him in his said office as aforesaid or any other person or persons whomsoever whether in the service of Government or otherwise; *and whereas* the said _____ hereby acknowledges that he is bound by all the conditions rules and regulations of the Civil Account Code of the Government of India for the time being in force and such departmental rules and orders as may from time to time be issued by authority and may be in force and especially with reference to his relations and dealings with and the rights of his subordinates and his own subordination to his superior officers, and that it is his duty to keep himself acquainted at all times with the contents of such Code and such departmental rules and orders as aforesaid and all or any alterations made from time to time therein; *and whereas* the said (Principal) _____ and the said (1st Surety) _____ (2nd Surety) _____ as his the said _____ sureties in that behalf have entered into the above bond in the penal sum of _____ conditioned for the due performance by him the said _____ and of any person acting for him in his said office during his absence or otherwise of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him or them and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said _____ and of all and every the persons and person aforesaid;

Now the condition of the above written bond is such that if the said _____ and every person acting for him in his said office as aforesaid has whilst they respectively have held or exercised the duties of the said office of Treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid, and if he the said _____ and every person acting for him in his said office as aforesaid shall whilst they respectively shall hold or exercise the duties of the said office always duly perform and fulfil all and every the duties thereof aforesaid, and perform and observe all and every the conditions rules and regulations of the said Code and the said departmental rules and orders, and further if the said _____ and _____ do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of _____ and all and every person or persons who, from time to time has or have held or shall hold or exercise the said office of District Officer and all other servants of the said Secretary of State in Council or the said Government of _____ from and against all and every loss and damage which during the time the said _____ or any person acting for him during his said office as aforesaid has held executed and enjoyed the said office has happened or been sustained or shall or may at any time or time hereafter happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of _____ or the said District Officer for the time being or any such servant as aforesaid by from or through the means of the neglect, failure, misconduct, disobedience, omission, or insolvency of the said _____, or of any person acting for him in his said office as aforesaid or of any of the sub-treasurers, servants, clerks, sircars, cash-keepers, poddars, coolies or other persons nominated accepted by or serving under him the said _____ or any person acting for him in his said office as aforesaid or of any other person or persons whomsoever or by, from, or through the consuming, wasting, embezzling, stealing, misspending, losing, misapplying or otherwise

dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said _____ or any person acting for him in his said office as aforesaid has held or executed the duties of the said office or shall hold or execute the duties of the said office;

THEN this obligation shall be void and of no effect. Otherwise the same shall be and remain in full force and virtue.

PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said _____ and _____ shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of the Government of _____ six calendar months' notice in writing of his or their intention so to do and the liability under this bond. In the event of any such notice being given, of the surety by whom it shall be given, shall be thereby determined in respect only of acts and omissions happening after the expiration of the said period of six months. PROVIDED ALWAYS and it is hereby declared and agreed by the said _____ and _____ and _____ with the said Secretary of State in Council that the Government Promissory notes for Rs. _____ so deposited as aforesaid or such other Government security or securities to the same amount as the District Officer for the time being of the Government of _____ may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said District Officer for the time being or the Government of _____, as and for part and additional security (over and above the above written bond) to the said Secretary of State in Council, his successors and assigns for the indemnity and other purposes aforesaid with full power to the said Secretary of State in Council, his successors or assigns, or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or any part thereof and to apply the proceeds thereof together with any interest receivable or received in respect of such Government securities in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised by the said District Officer for the time being or the Government of _____ if they shall think fit to the said _____

PROVIDED ALWAYS and it is hereby expressly agreed and declared between and by the said _____ and _____ and _____ and the Secretary of State in Council that it shall be lawful for the said _____ with the consent of the said District Officer or of other the person exercising his functions for the time being under the sanction of the Government of _____ first had and obtained to change and substitute for the said Government Promissory notes for Rs. _____ so deposited as aforesaid or any part thereof or for any notes substituted therefor under the present provision from time to time other notes of the same other loans of the same or greater value without in any way affecting the obligations of the said bond or the liability of the said _____ and _____ as such securities as aforesaid.

AND it is hereby lastly agreed and declared by and between the said _____ (Principal) and the said _____ (one Surety) and _____ (other Surety) as his the said _____ (Principal's) Sureties and the said Secretary of State that in the event of the death of the said _____ (Principal) or the vacation by him of his said office of Treasurer the abovementioned Government Promissory notes for Rs. _____ or any notes that may be substituted therefor as aforesaid shall be retained and remain with the said District Officer for the time being for the term of six months after the date of such death or such vacation as the case may be as security against any loss or damage that may have been or may thereafter be incurred by the said Secretary of State in Council his successors and assigns and in respect of which the said _____ (Principal) and his heirs executors administrators and representatives after his death is and are or shall or may be liable to indemnify the Secretary of State his successors and assigns the Government of India and all such persons as aforesaid. PROVIDED ALWAYS that the return at any time of the said Government Promissory notes shall not be deemed to effect the right of the said Secretary of State in Council to take Proceedings upon or under the said bond against the said _____ (Principal) and _____ (1st Surety) and _____ (2nd Surety) or any of them in case any breach of the condition of the said bond shall be discovered after the return of the said Government Promissory notes but the responsibility of the said _____ (Principal) and of the said _____ (1st Surety) and of the said _____ (2nd Surety) shall at all times continue and the said Secretary of State in Council shall be fully indemnified against all such loss or damage as aforesaid at any time.

The schedule above referred to.

APPENDIX H.

[See Chap. 18, Art. 340, Note 3.]

Questions for Treasury Inspections.

[NOTE.—The references in figures are to Articles of the Code.]

PROCEDURE, CHAPTERS 1 AND 18—

1. Are printed forms (chalans) available readily to persons having to pay money into the treasury ? (3.)
 2. Is money ever received without one ? (3.)
 3. Are payments made before a formal order is obtained from the Treasury Officer ? (309.)
 4. Are they at once noted in the cash-book or subsidiary register ? (217.)
 5. Are standing orders transgressed by the maintenance of a second set of accounts in the vernacular ? (311.)
- The treasurer's account of cash transactions is not a second account.
6. Is every payment made on the authority of a letter of credit other than those of the Public Works Department, noted thereon or in a register similar to form 62, at the time of payment ? (315.)
 7. Is the daily balance sheet *fully* agreed with the accounts and the treasurer's cash-book before the establishment leaves office each evening, or immediately on opening office next morning ? (323.)
 8. Does the Treasury Officer roughly verify the balance in the sole charge of the treasurer before signing the treasurer's daily balance sheet ? (323.)
 9. Does the Treasury Officer see that the cash balance shown against each tehsil agrees with that admitted by the tehsildar on the last returns embodied ? (323 note.)
 10. Are remittances between tehsil and district treasuries watched by means of the daily balance sheet ? (323 note.)
 11. Are returns for the account office written up day by day ? (317.)
 12. How are vouchers stored between the date of payment and of transmission to the account office ? (319.)
 13. Do officers in charge of tehsil, taluq or sub-divisional treasuries send a monthly certificate or personal verification of their balances ?
 14. Are the balances of such treasuries verified during the tours of district and inspecting officers ?
 15. Is the balance in the chief treasury verified every month by the Collector ? (335.) If not in what months, since the last inspection, did he omit to verify the balance and why ?

PENSIONS, CHAPTER 19—

16. Are registers kept of the pension payment orders payable at the treasury ? (343.)
17. Are the files of pension payment orders complete according to that register ? (342.)
18. Are they accessible to strangers : to any one but the Treasury Officer ?
19. Are the orders in good condition ?
20. Are all payments noted on them ? (347.)
21. Are any over-full of notes of payment ?
22. Are any improperly detailed new payment of pension having been more than six months due ? (Civil Service Regulations, 956.)
23. Does the Treasury Officer regularly check the pensioner's mark with the original order before paying him ? (344.)
24. In case of pensioners permanently exempted from personal attendance, is proof every year obtained of their continued existence [Civil Service Regulations, 947 (a)] and recorded ?

INTEREST, CHAPTER 13—

5. Is a register kept of Government paper on which interest has been made payable at the treasury ? (179.)

stitute a note of interrogation for the colon
gers '' and omit the rest of the item.

[9th list—1-7-15.]

STOCK CERTIFICATES, CHAPTER 14—

26. Is the register of stock certificates correctly maintained ? (235 and 244.)
27. Is the register of interest orders kept up, and are the entries duly made and signed by the recipient ? (237.)

DEPOSITS, CHAPTERS 15 AND 20—

28. Are new receipt registers opened every year ? (351.)
29. Does the Treasury Officer initial each deposit in the receipt register ? (351.)
30. Does he ever question the admissibility of a deposit ? (246.)
31. Is the order for repayment passed without previous reference to the receipt register ? (250.)
32. Is each repayment entered in the receipt register at the time of payment, and initialled by the Treasury Officer ? (250.)
33. For what accounts are personal ledgers kept ? (355.)
34. Is there a periodical agreement of the balance at credit of a personal ledger account ? (254.)
35. Is a formal acknowledgment of the correctness of the balance, certified by the Accountant General, periodically passed by the officer administering the fund ? (275.)

BILLS, CHAPTERS 9 AND 21—

36. Where are spare stores of bill forms kept ? (406.)
37. Under whose key ? (406.)
38. By what precautions maintained in order ? (406.)
39. Is the numerical series of each class unbroken ? (406.)
40. Are the books of forms required for the day's use issued in the morning ? (406.)
41. And are they checked by the Treasury Officer on return in the evening ? (406.)
42. Are issue registers opened before the year begins ? (371.)
43. Is rule and clause, or Accountant General's letter giving authority for issue of each bill, noted in the issue register ? (371.)
44. Are counterfoil of bills issued, initialled by the Treasury Officer ? (374.)
45. Do they agree with entries in the issue register on the experience of a few taken at random ?
46. Are the issues of duplicates noted in the issue register ? (371.)

NOTE.—The counterfoils of duplicates of bills will make it easy to test observance of rule in this matter ?

47. Are the cross checks given in Article 384, Civil Account Code, understood and applied ?
48. Where are files of original advices of bills drawn on the treasury kept ? (388.)
49. Are those from each treasury laid together in order of date ? (388.)
50. Is the check register of bills payable written up daily from the advices received ? (388.)
51. Does the Treasury Officer ever check the entries by the original advices ? (388.)
52. Is the column of amount totalled as soon as each page is filled, and the total carried forward ?
53. When the bills are presented for payment, are they checked with the check register of bills payable ? (399.)
54. Are the date and amount of payment entered in the check register ? (394.)
55. Is the fact of payment also marked off in the original advice ? (394.)
56. Are paid bills numbered in order of payment and attached to the paid bills schedule for transmission to the account office ? (396.)
57. In old check registers of bills payable, are lapses marked off ? (403.)

PUBLIC WORKS DEPARTMENT, CHAPTER 24—

58. Is every letter of credit entered at once in the column of balance in the register of cheques paid ? (449.)
59. Is anything credited in the register of cheques paid or in the Public Works pass-book but the amounts of letters of credit issued by the Accountant General ? (457.)
60. Is the pass-book with the Executive Engineer ? (457.)

61. How often does he send it to be written up? (457, note.)
62. Is the treasury register kept up to date? (451.)
63. Is it laid before the Treasury Officer before any new cheque is passed for payment? (451.)
64. When are cheques paid at tehsil or sub-divisional treasuries posted in it? (451 (2).)

CASH, CHAPTERS 18 AND 29—

65. What is the amount under double locks? (304.)
66. Are two different boxes (or other receptacles) always in use at the same time one for money received into, the other for money passed out of double locks? (305.)
67. Does the Treasury Officer himself register (in Form 38) every amount passed into or passed out of double locks at the time with his own hand? (305.)
68. What is the amount in the treasurer's hands? (304.)
69. Are the different kinds of coin kept apart?
70. Is each kind in bags of uniform size? (305.)
71. Are there two locks to the outer door, and who keeps the keys? (603a.)
72. Are the boxes and safes in good order: are there two locks to each, and who keeps the keys? (603b (1).)
- 72A. Are the rules prescribed for the safe custody of the duplicates of the keys of the locks used in the treasury duly observed? (305A.)
73. If the bags are kept on trestles, is the strong-room so closed as to prevent the insertion of any rod or instrument within the room? (603b (2).)
74. Are copies of the Executive Engineer's certificate and the Police Superintendent's order hung up in a conspicuous place; and are their orders strictly enforced? (603e.)
75. What is the date of the Executive Engineer's certificate? (603f.)
76. Is there any bag or store of coin in the treasury kept apart from the general balance? (2.)
77. Is there any money or valuable placed in the treasury for safe custody by private persons or other departments? (2-1.)
78. Does the amount of cash in the treasury, including currency notes, agree with the balance as shown in the last entry in the Accountant's Daily Balance Sheet? (Form (87).)
79. Does the Treasurer's Daily Balance Sheet show correctly its distribution between treasure under single and under double locks Form? (38.)
80. Are pains taken to empty the treasure chests in the same order as they were filled? (305-1.)
81. Has each chest a memorandum of its contents altered and initialled by the Treasury Officer when money is put in or taken out? (305-6.)
82. What uncurrent coin is there in the treasury? (573, 597.)
83. Under what orders received?
84. How is silver coin cut under the Coinage Act held? (588.)
85. Have any $\frac{1}{2}$ or $\frac{1}{4}$ rupees been cut as light? (584.)
86. What precautions are taken by the Treasury Officer to see that all coins presented by the public are carefully examined and withdrawn from circulation if tampered with or unduly worn? (579.)
87. Where is the set of minimum weights and test scales? (585.)
88. In what condition are the scales?
89. Are rupees supposed to be light tested by those scales before being cut? (585.)
90. Is small silver readily obtainable on application? (569.)
91. Are requisition for copper coin ever received from tehsils.
92. Are they promptly answered.
93. Is the supply of copper at each tehsil ample to meet all demands? (569. note.)
94. Is Government copper coin freely taken without limit of amount? (568.)
95. Is it freely issued to all applicants seeking it in exchange for silver or in payment of claims against Government? (569.)
96. Cancelled.
97. How much uncurrent and defaced copper coin is there on hand?
98. Is it kept so apart from the current copper that it cannot be issued by mistake?
99. Is it returned into store at the nearest depôt or sub-depôt? (592.)

CURRENCY—

100. Are universal notes issued from other circles received freely at the Treasury?
Are non-universal notes of other circles ever received? (606.)

Cancel item 111.

7th List—15-1-15.

APPENDIX H.

339

101. Is the placard in English and the vernacular (regarding encashment of notes) exhibited in a conspicuous place when the balances allow such encashment ? (609.)
102. Are currency notes of ~~the home circle~~ arranged in bundles according to their denominations ? (612.)
103. Are they placed in order of receipt ? (612.)
104. Are they regularly re-issued in the order of their receipt ? (612.)
- ~~106. Is the note register punctually kept up ? (617.)~~
107. Is it in English or in vernacular ?
108. Does it separate the different denominations of notes ? (617.)
- ~~109. Does it separate notes of the home circle from those of foreign circles ? (617.)~~
110. Cancelled.
- ~~111. Are they ever re-issued without special application from the person receiving them ? (615.)~~
- 111A. Does the amount of cash and currency notes in the currency chest agree with the balance as shown in the last entry in the currency chest book ? (633.)

See slip from
page 285

STAMPS—APPENDIX K.

112. Is the store account of stamps kept regularly up to date ?
113. What stock is left with the treasurer or official stamp-vendor ?
114. What is under the Treasury Officer's charge ?
115. When was stock last actually taken ?
116. By whom ?
117. Was it found to agree with the balances in the registers ?
118. Are the charges paid from the treasury for sale of stamps in accordance with rules ?

EXCISE OPIUM—

- 119
- to The questions are the same as those regarding stamps, 112 to 118.
- 125

TREASURY FURNITURE—

126. How many spare Chubb's locks are there in store ?
127. What is their condition ?
128. Who keeps their keys ?
129. What is the state of the treasure boxes ?
130. Are they of uniform size ?
131. Have those in use Chubb's locks ?

MISCELLANEOUS—

132. What record is kept of the Accountant General's orders of retrenchment ?
133. In whose custody is it ?
134. Is reference made to it before new pay is issued ?
- 134 A. Is a register kept of all gazetted officers drawing their pay from the treasury ?
- 134 B. Is reference made to it when a salary bill is presented for payment ?
135. Are the corrections to the Civil Account Code posted up to date ?
136. Is the circular file of the account officer complete ?
137. Is it accessible ?
138. Does the Treasury Officer take pains to see that important new circulars are understood ?
139. Are the office registers and records in good order ?

TREASURER—

140. What security does the treasurer give ?
141. Where is the bond kept ?
142. When was it last tested ?
143. What amount is ordinarily left in the treasurer's hands ?
144. Who appoints tahsildars, shroffs or cash-keepers at sub-treasuries ?
145. And on what security ?

APPENDIX H H.

[See Chapter 31, Article 644, Volume I., C. A. C.]

Instructions to a Military Guard in charge of treasure issued as a supplement to those contained in Army Regulations, India, Volume II.

(i) All Treasury remittances of coins, whether from one district to another, or within the same district, must be packed in stout boxes nailed down and bound with iron hooping, without gunney covering or ropes, and with the hoops riveted or nailed together where they cross.

(ii) As boxes secured by padlocks do not adequately provide security of their contents their use is prohibited.

(iii) Whenever circumstances permit, a British Officer will be present where treasure is handed over by the Civil Authorities to a Military Guard either for safe custody or escort.

(iv) The Officer or non-commissioned officer commanding the guard will personally superintend the weighing of each box and satisfy himself that its actual weight is correctly recorded in the receipt furnished by him.

(v) He will also satisfy himself that the boxes correspond in every respect with the description given in clause (1): that they are in good order, and that the seals are intact and give a clear impression of a device which he can read or recognise.

(vi) At each handing over of the treasure the weights are to be carefully checked, the boxes counted and examined, and the condition of the seals scrutinised, a note being made of any that are damaged or defaced.

(vii) Treasure should, except in special cases, be despatched the same day as it is taken over.

APPENDIX J.

[See Chap. 31, Art. 667, Vol. I., C. A. C.]

Paper of instructions to be given to the Police Officer in charge of a remittance by rail. (See Article 667.)

[These instructions should be printed in English and the vernacular languages of the provinces in which they may be required, and a copy containing both the English and a vernacular version must be handed by the treasury or currency officer at the despatching station to the police officer commanding any guard who will travel in charge of treasure, the copy being transferred by him to the officer commanding the relieving guard, if the guard is relieved at any point of the journey.]

A copy should also be supplied to the officers who are called upon to furnish guards for remittance by rail, and they should be requested to impress upon the police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.]

INSTRUCTIONS.

"1. The police officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the treasury; but he will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

"2. The guard should be accommodated in a brake-van attached to the treasure-van or in the end compartment of the carriage next adjoining the treasure-van; and the doors of the compartment occupied by the guard should never be locked.

"3. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure and will also wire again enroute if any change in the train has been made or anything has occurred to delay its arrival.

"4. An officer relieving such a guard will see that the numbers of the wagons agree with those given in the blank receipt tendered for his signature; that the locks are secure; and that the locked doors of the van cannot be opened.

"5. The officer in charge of such a guard should be provided with lantern which will burn all night, and should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage, a guard must remain on duty by the door of the treasure-wagon; if there be several such wagons, it will suffice to tell off two men, who may stand, one at each end of the wagons.

"6. In case of a break-down separating a convoy, the officer in charge should separate his party, attaching himself to the disabled portion.

"7. On delivering the boxes at the treasury to which they are addressed, he will obtain a receipt for '_____ bags said to contain coin to the value of Rs _____' or for '_____ boxes, with marks and weights detailed in the invoice, said to contain coin to the value of Rs _____.' If any box be short weight or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise, he should be allowed to return at once.

"The form of receipt to be used by a relieving guard should run thus:—

'Received charge from _____, police officer of _____ district, of Railway wagon No. _____, said to contain _____ boxes aggregating Rs _____, wagon No. _____, said to contain _____ boxes aggregating Rs _____ (and so on). The wagons were duly looked, and one key for each made over; Receipts to be given by other relieving guards are also acknowledged.' The number and contents of each wagon should be detailed in case of a break-down. The receipts should be in English if the police officer is acquainted with that language otherwise in the officer's vernacular.

"8. Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the facts to the remitting officer, to his own departmental superior, and to the traffic Manager of the Railway."

Add the following as paragraph 9 :—

“ When a potdar accompanies a remittance he is responsible during the whole course of the journey for the contents of the boxes and the police guard acts as an escort. The potdar will not interfere in any way in the performance by the escort of its legitimate duties but he must be permitted to satisfy himself that all necessary precautions are being taken. In the event of damage occurring to a box it is the duty of the potdar to take over any coin that may fall out and to verify the contents and repack the box if repacking become necessary. The escort officer must not permit the potdar to be interfered with in the execution of his duties.

15th list—1-11-16.

Insert the following as paragraph 8 of the Instructions, re-numbering the present paragraphs 8 and 9 as 9 and 10 :—

8. The escort officer will present the command certificate for examination to the treasury or bank officer taking charge of the treasure. The latter will satisfy himself that he is taking over the treasure from the officer named in the command certificate and will at the same time check the strength of the escort with that stated in the command certificate, noting any difference that he may find. When all is correct he will merely sign the command certificate.

Page 343, *Appendix K*.—

Insert the following in the heading of Appendix K. before the words “and postage stamps”—

“National Health Insurance stamps used to denote the contributions paid under the English National Health Insurance Act.”

3rd List—30-9-13.

Appendix K, page 343—

Rule 1.—For the words “Director General of the Post Office” in the last two lines, substitute “Director General of Posts and Telegraphs.”

Rule 2.—Before the word “Assam” in line 1 of this rule add “Bihar and Orissa.”

Rule 23.—Omit the words “receiving offices, tahsils, thanas and police-stations” from lines 2 and 3 of this rule.

8th List—1-4-15.

APPENDIX K.

[See Chap. 33, Art. 720.]

Rules for the custody, supply and sale of stamps of all descriptions, namely, general stamps used to denote the duties payable under the Stamp Act, 1899 (II of 1899), court fee stamps used to denote, the fees payable under the Court fees Act, 1870 (VII of 1870), and postage stamps.

Central Depôts.

1. There shall be five central depôts for stamps of all descriptions in charge of the Controller of Printing, Stationery and Stamps at Calcutta and the Superintendents of Stamps at Madras, Bombay, Rangoon and Karachi, respectively. These central depôts shall maintain a stock of stamps sufficient for two years' consumption except in the case of post cards, envelopes, newspaper wrappers, non-judicial stamps at rates from 2 annas to Rs. 2, and stamps for copies, of which a stock sufficient for one year's consumption shall be maintained. The Superintendents of Stamps in Madras, Bombay, Rangoon and Karachi shall, for this purpose, forward, not later than the 15th of August in each year, indents for the supply of the various descriptions of stamps required in the following year for the territories dependent on them for the supply of stamps to the Controller of Printing, Stationery and Stamps, Calcutta. The Controller of Printing, Stationery and Stamps, Calcutta, shall prepare a general consolidated indent for stamps of all descriptions, showing separately the demand for the following year for each of the five central depôts, including in it the indents of the Superintendents of Stamps, Madras, Bombay, Rangoon and Karachi; and shall forward this general indent to the Government of India in the Finance Department not later than the 4th October for transmission to the Secretary of State, whom it must reach not later than the 1st November in each year. The Controller of Printing, Stationery and Stamps should forward a copy of the section of the general indent relating to postage stamps to the Director General of the ~~Post Office~~ *Post and Telegraphs*.

2. Stamps for Bengal, the United Provinces of Agra and Oudh, Assam, and Central India and local depôts subordinate to Calcutta, and stamps for copies for use in the Central Provinces and Berar, shall be supplied from the central depôt, Calcutta, on the indent of officers in charge of local depôts.

3. Stamps for the Madras Presidency, including Coorg, treasuries at Bangalore and Travancore, and local depôts subordinate to Madras, shall be supplied from the central depôt at Madras on the indent of the officers in charge of local depôts.

4. Stamps for the Bombay Presidency except Sind, the Central Provinces and Berar (save as provided in Rule 2), and local depôts subordinate to Bombay. The cantonment of Secunderabad, the Hyderabad Residency Bazzars, the Railway lands in His Highness the Nizam's Dominions. Abu and Anadra and the connected areas in Rajputana, shall be supplied from the central depôt, Bombay, on the indent of officers in charge of local depôts.

5. Stamps for the Province of Burma and the Andamans shall be supplied from the central depôt at Rangoon on the indent of officers in charge of local depôts.

6. Stamps for the Province of Sind, Baluchistan, the North West-Frontier Province, the Punjab and Rajputana (save as provided in Rule 4), and for the Residency Treasuries in Kashmir, the Khorasan Agency Treasury and the areas under the jurisdiction of the Political Resident in the Persian Gulf shall be supplied from the central depôt at Karachi on the indent of the officers in charge of the local depôts.

7. The Controller of Printing, Stationery and Stamps, Calcutta, and the Superintendents of Stamps, Madras, Bombay, Rangoon and Karachi, on receiving an indent from a local depôt, shall have the indent examined to ascertain that the indent is such as to ensure the local depôt, having a proper supply, and may comply with the indent in full or in part, as they think fit. If they think that the indent should be increased, they should request the officer who submitted the indent to submit a supplementary indent. The Presidency Post Offices of Calcutta, Madras, and Bombay may indent for supplies on the central depôts.

Local Depôts.

8. Every Treasury throughout India, including those attached to political and salt agencies shall be a local depôt for the custody and sale of stamps of all descriptions. Local Governments may establish local depôts at places where there is no treasury.

9. Each local depôt shall, unless the Local Government otherwise directs maintain a supply of stamps not less than the probable consumption of five months. Local Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depôts, shall be equal to the probable consumption of such other period as they deem expedient.

10. As soon as the number of stamps in the local depôt falls below the number issued from the depôt in the preceding six months, the officer in charge of the depôt shall prepare and indent for a supply equal to the probable consumption of three months. The indent shall show in separate columns, for each denomination of stamp of which a supply is required, the total of the balance in the local depôt and any branch * depôts subordinate to it the quantity sold in the preceding six months, and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding six months. The periods of "six months" and "three months" in this rule may, like that of five months in Rule 9, be altered by Local Governments to such other periods as they may deem expedient. This indent will be forwarded direct to the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or the Controller of Printing, Stationery and Stamps, Calcutta, as the case may be; but the Local Government of any province may direct that the indents shall be forwarded through any other officer such as the Superintendent of Stamps of the province, or that copy of the indent shall be forwarded to such officer.

11. If the supply of stamps in any local depôt should run short before the receipt of the supply from the central depôt the officer in charge of the local depôt should indent for a supply from a neighbouring depôt, sending a copy of the indent to the Superintendent or Commissioner of Stamps of the province, or such other officer as the Local Government may direct. It is the duty of the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or the Controller of Printing, Stationery and Stamps, Calcutta, to report to the Local Government (or such authority as the Local Government may direct) in the case of general and court fee stamps, and to the Director General of Posts and Telegraphs in the case of postage stamps, any case in which it may come to his knowledge that the stock of stamp in any local depôt of any description has fallen below the prescribed amount.

12. As soon as possible after the arrival of supply of stamps from the central depôt or from another local depôts, the officer in charge of the local depôts shall personally examine the outward appearance or the boxes of packets and satisfy himself that they bear no marks of tampering. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened. At the head-quarters of a district where the treasury is the local depôt, the boxes or packets should invariably be placed immediately on arrival in the strong room of the treasury and there opened, one at a time, in the presence of the treasury officer, whom must be present all the time the boxes or packets are being opened and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by Rule 15. The number and value of stamps received shall be compared by the officer in charge with the invoice submitted or with the passed indent and a receipt shall be sent not later than seven days after the arrival of the stamps to the officer who sent the stamps.

13. Local Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depôt, and as to the descriptions of stamps which the officer in charge himself must count. Such orders may include instructions that a certain percentage only of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted, as they are required, on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. The inside wrappers of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from England should invariably be preserved till the whole contents of the packets have been examined and found correct.

14. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Controller of Printing, Stationery and Stamps, or Superintendent of stamps, as the case may be. Stamps which are through any accident rendered unfit for

* For branch depôts the figures of the latest periodical return received at the local depôt showing details of stamp balances may be used for the purpose of calculating the total required for entry in each column.

Page 345, Appendix K, Rule 14—

Strike out the words “ in the monthly statement (Rule 35) and ” *in the seventh line of this rule.*

[18th List—2-7-17.]

Page 345, Appendix K, Rule 14—

Strike out the words “ in the monthly statement (Rule 35) and ” *in the seventh line of this rule.*

[18th List—2-7-17.]

Insert the word 'and' before the word 'check' in line 7, place a full-stop after the word 'therein' in line 8, and delete the words 'and compare the balance shown with the actual balance in the ex-officio vendor's hands.' in lines 8 and 9.

Substitute the following for 'When it is necessary, etc.' in line 13 to the end of the rule :—

"The same procedure should ordinarily be followed when stamps are issued from double lock at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need only be applied at each time of issue to the particular descriptions of stamps given out from double lock. At the end of every day on which stamps are issued from double locks, the treasury officer should verify the whole balance of stamps in the *ex-officio* vendor's hands and check his registers."

Insert the following as a "N.B." under the rule :—

N.B.—Local Governments may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

issue at any time after receipt should be similarly returned to the Controller of Printing Stationery and Stamps, or Superintendent of Stamps, as the case may be, as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement (Rule 35), and in the *plus* and *minus* memoranda (Rule 37).

15. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer in charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipts, and issues to and from the store under double lock. These entries shall be checked by the officer in charge at the time when the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge.

N. B.—In all cases where stamp registers have to be checked, the actual check of quantities against values is a very important one; the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent. of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

16. The treasurer, or such other officer as the district officer may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local dépôt. Except in Rangoon, Moulmein, Akayab, Hassein, and Mandalay, sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

17. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain a register of receipts and issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the officer in charge, he will examine the single lock register, check the correctness of the arithmetical calculations made therein, and compare the balance shown with the actual balance in the *ex-officio* vendor's hands. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. When it is necessary to issue stamps from the store under double lock more than once in one day, the above checks need only be applied at each time of issue to the particular descriptions of stamps issued. But at the end of each day the treasury officer should verify the whole balance of stamps in the *ex-officio* vendor's hand and check his registers. The same procedure shall be followed if any stamp should be required at any intermediate date. Local Governments may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

18. From the stock so made over to his charge and kept by him under single lock the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the Local Government may direct, entering therein both in quantities and values the receipt from double lock, the daily sales and the balance in his hands of on each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realised on account of each of the three descriptions of stamps—namely, general, court-fees and postage—being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the dépôt.

19. In Rangoon, Moulmein, Akyab, Bassein and Mandalay, stamps of the value of Rs50 and over may be sold direct from the stores under double lock to the public for cash by the officer in subordinate charge of the depôt. He shall keep in English an account of such sales in the same manner and form as that prescribed by Rule 18 for sales by the *ex-officio* vendor.

20. The rules regulating the grant of discount and the grant of licences to licensed vendors for the sale of general and court-fee stamps vary in different provinces, and are prescribed by Local Governments, subject to the general rule that no change in the rates of discount shall be made without the previous sanction of the Governor General in Council.

21. A district officer may direct that the sales to the public of general and court-fee stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

22. Service postage stamps shall be sold for cash, on a written application, from local depôts to Government officials and to persons specially authorized to purchase and use service stamps. On such sale no discount is allowed.

NOTE—Service postage stamps may also be sold to the public, provided that the value of the stamps sold to any person at one time shall not be less than Rs. 25 and that an extra charge of two annas in the rupee, calculated on the face value, shall be made to cover incidental expenses.

23. Ordinary postage stamps (including half-anna and one anna unified stamps) shall be sold for cash from local depôts to officers in charge of post offices, receiving offices tahsils, thanas and police stations at which letters are received for despatch, to persons licensed to sell general stamps and to the public provided that the value sold to any person at one time shall not be less than Rs. 5, and shall not include any fraction of a rupee, and that embossed envelopes and post cards shall be sold in complete packets only. No discount is allowed on such sales. Soldiers' envelopes are sold from certain selected local depôts only to Commanding Officers in complete packet, no discount being allowed.

24. Telegraph Masters shall obtain supplies of postage stamps from the local depôts, subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rules and shall sell to the public postage stamps of all descriptions and to any value. No discount is allowed to Telegraph Masters for the sales of stamps; but they are allowed permanent advances of postage stamps without payment, the amount of the permanent advance being fixed by the Director General of Telegraphs. When the permanent advance of postage stamps has once been taken, subsequent issues to Telegraph Masters are made only on cash payment. But when the local depôt is about to be closed for holidays of more than one day's duration, officers in charge of local depôts are authorized to issue postage stamps to Telegraph Masters without payment in excess of the value of the permanent advance, these temporary advances being adjusted when treasury reopens by the return of the stamps, or the payment of their value if sold.

25. The officer in charge of each post office, receiving office, tahsil, thana and police station, at which letters are received for despatch, and of each telegraph office, is required to keep a supply of ordinary postage stamps (including half-anna and one anna unified stamps for sale to the public sufficient for the probable demands of one week. Every person licensed under the rules framed under the Stamp Act, 1899 (II of 1899), to sell general stamps is required to keep a similar supply of half-anna and one anna unified stamps.

26. Superintendents and Inspectors of post offices within their respective jurisdictions and any other officers of the post office authorized on that behalf by the Post Master General or Deputy Post Master General, are empowered to examine the stock of postage stamps kept by any of the persons required to keep postage stamps for sale to the public under Rule 25.

Branch Depôts.

27. Every subordinate, branch, or tahsil treasury shall be a branch depôt for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply of stamps from a depôt in the same station as the branch depôt, the Local Government may direct the closing of the branch depôt: provided that, with the previous sanction of the Government of

Page 346, Appendix K.—

For the last two lines of rule 23 as amended by the 1st List of Corrections, dated the 10th March 1913, substitute the following :—

Soldiers' envelopes are sold from certain selected local depôts only to Commanding Officers in complete packets; National Health Insurance Stamps are sold from the treasuries at Calcutta, Rangoon, Bombay, Karachi and Aden to masters of vessels; no discount is allowed in these cases.

[19th List—1-10-17.]

Appendix K, page 343—

X

Rule 24.—Insert the words “ordinary” before the words “postage stamps” wherever they occur in this rule.

In line 6 for “Directors of circles and Divisional Superintendents of Telegraphs” as introduced by the 4th list of corrections, dated 1st February 1914, read “Postmaster General of circles and Superintendents of Telegraph offices.”

Rule 25.—Omit the words “receiving office, tahsil, thana and police-station” from lines 1 and 2 of this rule.

8th List—1-4-15.

In Rule 23 substitute the following for the last two lines:—

Soldiers' envelopes are sold from certain selected local dépôts only to Commanding Officers in complete packets; National Health Insurance stamps are also sold from certain selected local or branch dépôts to military or civil officers under whom British soldiers are serving and to masters of vessels; no discount is allowed in these cases.

1st List—10-2-14

*Page 346—Appendix K., Rule 24—as modified by correction slip
No. 4, dated 1st February 1914.*

Cancel the second para. beginning with the words "Delete the wordsline 7 of the Article."

5th list, 1-4-14.

For "Telegraph Masters" read "Heads of Signal Offices" whenever the words occur in the rule, and in line 6 read "Directors of Circles and Divisional Superintendents of Telegraphs, the latter up to a limit of Rs. 500" for "Director-General of Telegraphs."
Delete the words "and telegraph" from line 4, and for "telegraph" read "Postage," in line 7 of the Article.

Page 347, Rule 34—

Substitute the words "plus and minus memoranda" for the words "monthly statement" wherever they occur in this rule, and for the words "Controller of Printing.....Local Government" in lines 5 to 9 substitute the words "Audit Officers concerned."

Page 347, Appendix K.—

For the last sentence of rule 29, substitute the following :—

“ Except where the officer in charge of the branch dépôt has been appointed *ex-officio* vendor, the *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch dépôt in the same manner as the *ex-officio* vendor at the local dépôt obtains his supplies from the officer in charge.”

For rules 32 and 33 substitute the following :—

32(i) Where the officer in charge of the branch dépôt has been appointed *ex-officio* vendor, sales to the public or to licensed vendors may be made direct from the double lock, and the register of receipts and issues from single lock prescribed in Rule 17 of these rules need not be maintained.

(ii) In all other cases, Local Governments shall fix the period, a supply for which shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the branch dépôt shall be kept under double lock of the officer in charge of the branch dépôt and of the *ex-officio* vendor, and given out to single lock as required.

33. Except as provided in the foregoing rule, sales from branch dépôts will be made subject to the same rules as those from local dépôts.

India, the Local Government may order that the maintenance of a stock of postage stamps in a sub-treasury may be dispensed with when the post office authorities do not require it.

28. The sub-treasurer, or such other officer as the district officer may direct, shall be the *ex-officio* vendor of stamps at a branch depôt.

29. The officer in charge of the branch depôt shall obtain his supplies from the local depôt to which the branch depôt is subordinate, in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depôt, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt. In case where there is likely to be distinct saving of cost or greater security of the stamps in transit, the Local Government may empower the Board of Revenue or other superior revenue authority to sanction the despatch of stamps direct from the central depôt to a branch depôt, such supplies being passed through the accounts of the local depôt and treated by the Controller of Printing, Stationery and Stamps, or Superintendent of Stamps, as supplies to the local depôts to which the branch depôts are subordinate.

The receipt and examination of stamps on arrival from a local, central or other depôt should be conducted in the manner laid down in Rule 12.

The *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies from the officer in charge.

30. The supply to be kept in a branch depôt should be not less than the probable demand for three months; but the Chief Controlling Revenue authority as defined in section 2 (8) of the Indian Stamp Act, 1899, may direct that the supply shall be equal to the demand of any other period instead of three months which they may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depôt from time to time as may be necessary.

31. As soon as the number of stamps in the branch depôt falls below the number issued from the depôt in the preceding four months, the officer in charge of the depôt shall prepare an indent for a supply equal to the probable consumption of two months. The indent shall show, in separate columns for each denomination of stamps of which a supply is required the balance in the branch depôt, the quantity sold in the preceding four months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding four months. The periods of "four months" and "two months" in this rule may be altered by the Chief Controlling Revenue authority as defined in section 2 (8) of the Indian Stamp Act, 1899, to such other periods as they deem expedient.

32. Local Governments shall fix the period, a supply sufficient for which shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the branch depôt shall be kept under double lock of the officer in charge of the branch depôt and of the *ex-officio* vendor, and given out to single lock as required.

33. Sales from branch depôts will be made subject to the same rules as those from local depôts.

Returns to and by the Controller of Printing, Stationery and Stamps, Superintendents of Stamps and Accountants General.

34. On the last open day of September and March each year, the officer in charge of each local depôt will count, or have counted in his presence, the stamps in his depôt, both those under double lock, and those under single lock, and will require the officers in charge of the branch depôts subordinate to him similarly to count the stamps in the branch depôt. He will attach to the monthly statement for September and March rendered to the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or in the United Provinces, the Punjab, the North-West

Page 347, Rule 34—

Substitute the words "plus and minus memoranda" for the words "monthly statement" wherever they occur in this rule, and for the words "Controller of Printing.....Local Government" in lines 5 to 9 substitute the words "Audit Officers concerned."

Frontier Province, and the Central Provinces and Berar, to the Local Superintendent or Commissioner of Stamps or other officer named by the Local Government, a certificate in the following form:—

I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depôt on the ^{September} ~~March~~ 19, and found by actual calculation of numbers and values, not less than 10 per cent. of the entries having been checked by me personally, the value of each description is as stated in the margin*. Also that I have received similar certificates from the officers in charge of the subordinate branch depôts that they have similarly counted the stamps in their branch depôts on the last day of the month of ^{September} ~~March~~ 19, of which the accounts are incorporated in the Head Treasury accounts and that they have made a similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch depôts to be as stated in the margin.†

	Rs.	
*General	.	
Court-fees	.	
Postage	.	
†General	Rs.	
Court-fees	.	
Postage	.	

The total values of stamps in this depôt and the branch depôts as found by the above certified examination, are therefore—

General	.	.	.	.	.	.	.	.	.	Rs.
Court-fees	.	.	.	.	.	.	.	.	.	.
Postage	.	.	.	.	.	.	.	.	.	.

which amounts agree with the balances shown in the monthly statement for ^{September} ~~March~~, which this certificate is attached. (If there is any difference, add "with exception of the following differences the explanation of which is as follows".)

35. Monthly statements showing the receipts and issues of each local depôt, including the transactions of the subordinate branch depôts, shall be prepared by the officer in charge of the local depôt and forwarded in the first week of the succeeding month to the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or the Local Superintendent or Commissioner of Stamps or other officer specified in Rule 34, separate statements being prepared for general stamps, court-fee stamps, and postage stamps.

These statements shall show for each denomination of stamp the values of the balance in hand at the beginning of each month of the quantities received from the Controller of Printing, Stationery and Stamps or Superintendent of Stamps or other officer during the month, of the quantity sold during the month, and of the balance in hand at the end of the month. The statements may be forwarded direct to the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon, or Karachi, or the Local Superintendent or Commissioner of Stamps, or through any officer named by the Local Government.

36. The statements shall be checked by the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Madras, Bombay, Rangoon or Karachi, or by the Local Superintendent or Commissioner of Stamps or other officer specified in Rule 34, by comparison with previous statements and the accounts of the central depôts, and shall be used by him to check indents and to watch the balances in the local depôts. If the monthly statements of transactions show that the balance of any kind of stamp in any local depôt is falling too low, the attention of the officer in charge should be called to the fact. To enable him to check the returns each Local Superintendent or Commissioner of Stamps, or other officer specified in Rule 34, will be supplied by the Controller of Printing, Stationery and Stamps, Calcutta, or the Superintendent of Stamps, Bombay, or Karachi, with monthly statements showing the stamps issued to and returned by the local depôts subordinate to each.

37. Treasury officers and other officers in charge of local depôts shall forward to the local Accountant General or Comptroller such returns of the receipts and sales of stamps as the Comptroller General may direct, in the form of *plus* and *minus* memoranda or otherwise.

Rule 38—For the words "each Superintendent or Commissioner of Stamps, other officer specified in Rule 34" *in the 1st and 2nd lines, substitute* the Superintendents of Stamps, Madras, Bombay, Rangoon and Karachi".

Cancel Rule 39.

Rule 42—Strike out the second sentence of this rule.

Pa,

38. The Controller of Printing, Stationery and Stamps, Calcutta, and each Superintendent or Commissioner of Stamps, or other officer specified in Rule 34, shall send to the Accountant General or Comptroller, such accounts of the transactions of the central and local depôts as the Comptroller General may prescribe.

39. ~~They shall also every six months intimate to the Accountant General, or Comptroller for comparison with the amounts shown in the returns received from treasuries and other local depôts under Rule 37 the receipt of the certificates prescribed in Rule 34 and the amount of stock certified to be in balance in each local depôt.~~

40. The Comptroller General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of he receipts, issues, and sales.

41. The Government of India in the Finance Department and the Local Governments in Madras, Bombay and Burma shall arrange for a periodical verification by counting of the stock of stamps in the respective central depôts. The verification shall be carried out in the manner and form prescribed by the Comptroller General, to whom the result will be reported.

42. The Controller of Printing, Stationery and Stamps, Calcutta, and Superintendents of Stamps, Madras, Bombay, Rangoon and Karachi, shall forward every month to the Director General of Posts and Telegraphs a statement showing the balances and receipts in the central depôt and the issues to each local depôt, of postage stamps during the month. The Controller of Printing, Stationery and Stamps, Calcutta, and each Superintendent or Commissioner of Stamps or other officer specified in Rule 34, shall also send monthly, to the Accountant-General Post Office and Telegraphs, a statement of the sales during the past month of the several denominations of postage stamps in the local and branch depôts subordinate to him.